SCHEDULE
(Replacing Schedule 2 of the Principal Act)

CUSTOMS TARIFF
Preliminary

In this Schedule :

(a) the following expressions have the following meanings :-

(i) "Standard Tariff" means the Tariff set out in Part 1 of this Schedule;

(ii) "heading" means any of the headings set out in the second column of the Standard Tariff, identified by four digits in that column;

(iii) "item" means any item in the Standard Tariff identified by eight digits in the first column of that Tariff and may include any heading or subheading or any sub-division of a heading or a subheading;

(iv) "three or more dash sub-divisions" means any sub-division identified by three or more dashes in the description column.

(b) the symbol % appearing against any rate of duty means per cent ad valorem, and in all other cases means per cent; and

(c) the following other abbreviations and symbols have the following meanings :-

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetres
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s) - ampere(s)
kvar	kilovolt(s) - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
m	metre(s)
m-	meta-
m^2	square metre
µCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)

ABBREVIATIONS AND SYMBOLS

No.	Number
o-	ortho-
p-	para-
t	tonne(s)
UV	Ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
x°	x degree(s)
%	percent

Examples

1500g/m^2	means one thousand five hundred grams per square metre
15°C	means fifteen degrees Celsius

● HS - amendments operative from 01/01/2012

Note – Blank SITC denotes that the codes are yet to be finalised and published by The WTO.

(d) the column headed `Statistical' is included in this Schedule for information purposes only and does not have any legal effect for customs tariff purposes.

(e) the following are the standard unit of quantity for statistical purpose. The standard units of quantity expressed are :

Weight	-	Kilogrammes (Kg)
	-	Carat (carat)
Length	-	Metres (m)
Area	-	square metres (m^2)
Volume	-	cubic metres (m^3)
	-	Litres (l)
		Litres of alcohol (la)
Electrical power	-	1,000 Kilowatt hours (1000 kwh)
Number (units)	-	pieces/items (u)
	-	pairs (2u)
	-	dozens (12 u)
	-	thousands of pieces/items (1,000 u)
	-	packs (u (jeu/pack))
	-	gross box(es) (GB)

PART I

STANDARD TARIFF

GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM

The Tariff set out in this part is based on the International Convention on the Harmonized Commodity Description and Coding System established by the Convention for the classification of goods in Customs Tariffs signed in Brussels on the 14th day of June, nineteen hundred and eighty three and shall be interpreted and applied in accordance with the following Interpretative Rules and Additional Interpretative Rules and the Explanatory Notes to the Harmonized Commodity Description and Coding System :

Interpretative Rules - Classification of goods in the Tariff 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 of 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 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 purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Additional Interpretative Rules

7. Rules 1,2,3,4,5 and 6 above are to be taken to apply, mutatis mutandis, as between three or more dash sub-divisions of the same heading or as between three or more dash sub-divisions of the same subheading.

8. Wherever the expression "retail packings" or "packings for sale by retail" (including their grammatical variations and cognate expressions), occur and such expressions are without qualification as to size, weight or other quantitative criteria, then interpretations of these expressions in relation to any goods shall rest with the Comptroller.

9. Materials and containers which qualify under Rule 5 above, are to be treated as being unconditionally free of duty when the goods of the item are subject to a specific duty. Materials and containers which do not qualify under Rule 5 above, are to be treated as being separately imported and fall to be classified under their appropriate items.

10. Split consignments - where goods consisting of one unit such as a vehicle or a piece of machinery, or plant, would in the opinion of the Comptroller have a particular tariff classification or tariff classifications if the goods were imported in one ship or aircraft and the various components of the unit are imported in more than one ship or aircraft, the goods will be classified as a single entity and will take the same classification as the classification of the whole.

LIST OF SECTION TITLES

SECTION TITLES	
I	Live Animals; Animal Products
II	Vegetable Products
III	Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes
IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes
V	Mineral Products
VI	Products of the Chemical or Allied Industries
VII	Plastics and Articles thereof; Rubber and articles thereof
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)
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
X	Pulp of Wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles thereof
XI	Textiles and Textile Articles
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
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica or similar materials; Ceramic Products; Glass and Glassware
XIV	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metal Clad with Precious Metal and Articles thereof; Imitation Jewellery; Coin
XV	Base Metals and Articles of Base Metal
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
XVII	Vehicles, Aircraft, Vessels and Associated Transport Equipment
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories thereof
XIX	Arms and Ammunition; Parts and Accessories thereof
XX	Miscellaneous Manufactured Articles
XXI	Works of Art, Collectors' Pieces and Antiques

Chapter Titles

LIST OF SECTION AND CHAPTER TITLES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1 Live animals.

2 Meat and edible meat offal.

3 Fish and crustaceans, molluscs and other aquatic invertebrates.

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

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

SECTION II

VEGETABLE PRODUCTS

Section Notes

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

7 Edible vegetables and certain roots and tubers.

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

9 Coffee, tea, mate' and spices.

10 Cereals.

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

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

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

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

SECTION III

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

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

SECTION IV

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

Section Note.

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

17 Sugars and sugar confectionery.

18 Cocoa and cocoa preparations.

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

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

21 Miscellaneous edible preparations.

22 Beverages, spirits and vinegar.

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

24 Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

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

26 Ores, slag and ash.

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

Chapter Titles

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

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

29 Organic chemicals.

30 Pharmaceutical products.

31 Fertilisers.

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

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

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

35 Albuminoidal substances; modified starches; glues; enzymes.

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

37 Photographic or cinematographic goods.

38 Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

39 Plastics and articles thereof.

40 Rubber and articles thereof.

SECTION VIII

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

41 Raw hides and skins (other than furskins) and leather.

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

43 Furskins and artificial fur; manufactures thereof.

SECTION IX

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

44 Wood an articles of wood; wood charcoal.

45 Cork and articles of cork.

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

SECTION X

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

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

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

49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescript and plans.

Chapter Titles

SECTION XI

TEXTILES AND TEXTILES ARTICLES

Section Notes.

50 Silk.

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

52 Cotton.

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

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

55 Man-made staple fibres.

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

57 Carpets and other textile floor coverings.

58 Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery.

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

60 Knitted or crocheted fabrics.

61 Articles of apparel and clothing accessories, knitted or crocheted.

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

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

SECTION XII

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

64 Footwear, gaiters and the like; parts of such articles.

65 Headgear and parts thereof.

Section XII continued)

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

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

SECTION XIII

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

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

69 Ceramic products.

70 Glass and glassware.

SECTION XIV

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

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

72 Iron and steel.

73 Articles of iron or steel.

74 Copper and articles thereof.

75 Nickel and articles thereof.

76 Aluminium and articles thereof.

77 (Reserved for possible future use in the Harmonised System).

78 Lead and articles thereof.

(Section XV continued)

Chapter Titles

79 Zinc and articles thereof.

80 Tin and articles thereof.

81 Other base metals; cermets; articles thereof.

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

83 Miscellaneous articles of base metal.

SECTION XVI

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

Section Notes.

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

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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

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

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

88 Aircraft, spacecraft, and parts thereof.

89 Ships, boats and floating structures.

SECTION XVIII

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

90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instrument and apparatus; parts and accessories thereof.

91 Clocks and watches and parts thereof.

92 Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

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

96 Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97 Works of art, collectors' pieces and antiques.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

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 Schedule any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live Animals

Note.

1.- This chapter covers all live animals except :

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;

  (b) Cultures of micro-organisms and other products of heading 30.02; and

  (c) Animals of heading 95.08

0101	Live horses, asses, mules and hinnies
0102	Live bovine animals
0103	Live swine
0104	Live sheep and goats
0105	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls
0106	Other live animals

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	01.01 Live Horses, asses, mules and hinnies :						
	- Horses :						
0101.21.00	- - Pure-bred breeding animals	Free	Free	15%	Free	001.5	u
0101.29.00	- - Other	5%	Free	15%	Free	001.5	u
0101.30.00	- Asses	5%	Free	15%	Free	001.5	u
0101.90.00	- Other	5%	Free	15%	Free	001.5	u
	01.02 Live bovine animals.						
	- Cattle :						
0102.21.00	- - Pure-bred breeding animals	Free	Free	15%	Free	001.11	u
0102.29.00	- - Other	5%	Free	15%	Free	001.11	u
	- Buffalo :						
0102.31.00	- - Pure-bred breeding animals	Free	Free	15%	Free	001.12	u
0102.39.00	- - Other	5%	Free	15%	Free	001.12	u
0102.90.00	- Other	5%	Free	15%	Free	001.19	u
	01.03 Live swine.						
0103.10.00	- Pure-bred breeding animals	Free	Free	15%	Free	001.31	u
	- Other :						
0103.91.00	- - Weighing less than 50 kg	5%	Free	15%	Free	001.39	u
0103.92.00	- - Weighing 50 kg or more	5%	Free	15%	Free	001.39	u
	01.04 Live sheep and goats.						
0104.10.00	-Sheep	Free	Free	15%	Free	001.21	u
0104.20.00	- Goats	Free	Free	15%	Free	001.22	u
	01.05 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.						
	- Weighing not more 185 g :						
0105.11.00	- - Fowls of the species	5%	Free	15%	Free	001.41	u

Section I
Chapter 1
01.06

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Gallus domesticus						
0105.12.00	- - Turkeys	5%	Free	15%	Free	001.41	u
0105.13.00	- - Ducks	5%	Free	15%	Free	001.41	u
0105.14.00	- - Geese	5%	Free	15%	Free	001.41	u
0105.15.00	- - Guinea fowls	5%	Free	15%	Free	001.41	u
	- Other :						
0105.94.00	- - Fowls of the species *Gallus domesticus*	5%	Free	15%	Free	001.49	u
0105.99.00	- - Other	5%	Free	15%	Free	001.49	u
	01.06 Other live animals.						
	- Mammals :						
0106.11.00	- - Primates	5%	Free	15%	Free	001.9	u
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5%	Free	15%	Free	001.9	u
0106.13.00	- - Camels and other camelids (Camelidae)	5%	Free	15%	Free	001.9	u
0106.14.00	- - Rabbits and hares	5%	Free	15%	Free	001.9	u
0106.19.00	- - Other	5%	Free	15%	Free	001.9	u
0106.20.00	- Reptiles (including snakes and turtles)	5%	Free	15%	Free	001.9	u
	- Birds :						
0106.31.00	- - Birds of prey	5%	Free	15%	Free	001.91	u
0106.32.00	- - Psittaciforms (including parrots, parakeets, macaws and cockatoos)	5%	Free	15%	Free	001.91	u
0106.33.00	- - Ostriches; emus(Dromaius novaehollandiae)	5%	Free	15%	Free	001.9	u
0106.39.00	- - Other	5%	Free	15%	Free	001.9	u
	- Insects :						
0106.41.00	- - Bees	5%	Free	15%	Free	001.9	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
• 0106.49.00	- - Other	5%	Free	15%	Free	001.9	u
0106.90.00	- Other	5%	Free	15%	Free	001.9	u

Section I
Chapter 2
Notes

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).

0201 Meat of bovine animals, fresh or chilled

0202 Meat of bovine animals, frozen

0203 Meat of swine, fresh, chilled or frozen

0204 Meat of sheep or goats, fresh, chilled or frozen

0205 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen

0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen

0207 Meat and edible offal, of the poultry of 0105, fresh, chilled or frozen

0208 Other meat and edible meat offal, fresh, chilled or frozen

0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked

0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	02.01 Meat of bovine animals, fresh or chilled.						
0201.10.00	- Carcasses and half-carcasses	15%	Free	15%	Free	011.11	kg
0201.20.00	- Other cuts with bone in	15%	Free	15%	Free	011.11	kg
0201.30.00	- Boneless	15%	Free	15%	Free	011.12	kg
	02.02 Meat of bovine animals, frozen.						
0202.10.00	- Carcasses and half-carcasses	15%	Free	15%	Free	011.21	kg
0202.20.00	- Other cuts with bone in	15%	Free	15%	Free	011.21	kg
0202.30.00	- Boneless	15%	Free	15%	Free	011.22	kg
	02.03 Meat of swine, fresh, chilled or frozen.						
	- Fresh or chilled :						
0203.11.00	- - Carcasses and half-carcasses	15%	Free	15%	Free	012.21	kg
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	15%	Free	15%	Free	012.21	kg
0203.19.00	- - Other	15%	Free	15%	Free	012.21	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Frozen :						
0203.21.00	- - Carcasses and half-carcasses	15%	Free	15%	Free	012.22	kg
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15%	Free	15%	Free	012.22	kg
0203.29.00	- - Other	15%	Free	15%	Free	012.22	kg
	02.04 Meat of sheep or goats, fresh, chilled or frozen.						
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15%	Free	15%	Free	012.11	kg
	- Other meat of sheep, fresh or chilled :						
0204.21.00	- - Carcasses and half-carcasses	15%	Free	15%	Free	012.11	kg
0204.22.00	- - Other cuts with bone in	15%	Free	15%	Free	012.11	kg
0204.23.00	- - Boneless	15%	Free	15%	Free	012.11	kg
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15%	Free	15%	Free	012.12	kg
	- Other meat of sheep, frozen:						
0204.41.00	- - Carcasses and half-carcasses	15%	Free	15%	Free	012.12	kg
0204.42.00	- - Other cuts with bone in	15%	Free	15%	Free	012.12	kg
0204.43.00	- - Boneless	15%	Free	15%	Free	012.12	kg
0204.50.00	- Meat of goats	15%	Free	15%	Free	012.13	kg
0205.00.00	02.05 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	15%	Free	15%	Free	012.4	kg
	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	32%	Free	15%	Free	012.51	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of Bovine animals, frozen :						
0206.21.00	- - Tongues	32%	Free	15%	Free	012.52	kg
0206.22.00	- - Livers	32%	Free	15%	Free	012.52	kg
0206.29.00	- - Other	32%	Free	15%	Free	012.52	kg
0206.30.00	- Of swine, fresh or chilled	15%	Free	15%	Free	012.53	kg
	- Of swine, frozen :						
0206.41.00	- - Livers	15%	Free	15%	Free	012.54	kg
0206.49.00	- - Other	15%	Free	15%	Free	012.54	kg
0206.80.00	- Other, fresh or chilled	5%	Free	15%	Free	012.55	kg
0206.90.00	- Other, frozen	5%	Free	15%	Free	012.56	kg
	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	32%	Free	15%	Free	012.31	kg
0207.12.00	- - Not cut in pieces, frozen	32%	Free	15%	Free	012.32	kg
0207.13.00	- - Cuts and offal, fresh or chilled	32%	Free	15%	Free	012.34	kg
0207.14.00	- - Cuts and offal, frozen	32%	Free	15%	Free	012.35	kg
	- Of turkeys :						
0207.24.00	- - Not cut in pieces, fresh or chilled	15%	Free	15%	Free	012.31	kg
0207.25.00	- - Not cut in pieces, frozen	15%	Free	15%	Free	012.32	kg

Section I
Chapter 2
02.08

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0207.26.00	- - Cuts and offals, fresh or chilled	15%	Free	15%	Free	012.34	kg
0207.27.00	- - Cuts and offals, frozen	15%	Free	15%	Free	012.35	kg
•	- Of ducks :						
• 0207.41.00	- - Not cut in pieces, fresh or chilled	32%	Free	15%	Free	012.31	kg
• 0207.42.00	- - Not cut in pieces, frozen	32%	Free	15%	Free	012.32	kg
• 0207.43.00	- - Fatty livers, fresh or chilled	32%	Free	15%	Free	012.33	kg
• 0207.44.00	- - Other, fresh or chilled	32%	Free	15%	Free	012.34	kg
• 0207.45.00	- - Other, frozen	32%	Free	15%	Free	012.35	kg
•	- Of geese :						
• 0207.51.00	- - Not cut in pieces, fresh or chilled	32%	Free	15%	Free	012.31	kg
• 0207.52.00	- - Not cut in pieces, frozen	32%	Free	15%	Free	012.32	kg
• 0207.53.00	- - Fatty livers, fresh or chilled	32%	Free	15%	Free	012.33	kg
• 0207.54.00	- - Other, fresh or chilled	32%	Free	15%	Free	012.34	kg
• 0207.55.00	- - Other, frozen	32%	Free	15%	Free	012.35	kg
• 0207.60.00	- Of guinea fowls	32%	Free	15%	Free	012.36	kg
	02.08 Other meat and edible meat offal, fresh, chilled or frozen.						
0208.10.00	- Of rabbits or hares	15%	Free	15%	Free	012.91	kg
0208.30.00	- Of primates	15%	Free	15%	Free	012.99	kg
• 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)	15%	Free	15%	Free	012.99	kg
0208.50.00	- Of reptiles (including snakes and turtles)	15%	Free	15%	Free	012.99	kg
• 0208.60.00	- Of camels and other camelids (Camelidae)	15%	Free	15%	Free	012.99	kg
0208.90.00	- Other	15%	Free	15%	Free	012.99	kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	5%	Free	15%	Free	411.31	kg
•	0209.90.00	- Other	5%	Free	15%	Free	411.31	kg
		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	15%	Free	15%	Free	016.11	kg
	0210.12.00	- - Bellies (streaky) and cuts thereof	15%	Free	15%	Free	016.12	kg
	0210.19.00	- - Other	15%	Free	15%	Free	016.19	kg
	0210.20.00	- Meat of bovine animals	15%	Free	15%	Free	016.81	kg
		- Other, including edible flours and meals of meat or meat offal :						
	0210.91.00	- - Of primates	15%	Free	15%	Free	016.89	kg
•	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 (mammels of the suborder Pinnipedia)	15%	Free	15%	Free	016.89	kg
	0210.93.00	- - Of reptiles (including snakes and turtles)	15%	Free	15%	Free	012.89	kg
	0210.99.00	- - Other	15%	Free	15%	Free	012.89	kg

Section 1
Chapter 3
Notes

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Note.

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.

0301 Live fish

0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of 0304

0303 Fish, frozen, excluding fish fillets and other fish meat of 0304

0304 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen

0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; Flours, meals and pellets of fish, fit for human consumption

• 0306 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption

• 0307 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption

● 0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	03.01 Live fish.						
●	- Ornamental fish :						
● 0301.11.00	- - Freshwater	15%	Free	15%	Free	034.11	kg
● 0301.19.00	- - Other	15%	Free	15%	Free	034.11	kg
	- Other live fish :						
0301.91.00	- - Trout (*salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	15%	Free	034.11	kg
0301.92.00	- - Eels (*Anguilla spp.*)	15%	Free	15%	Free	034.11	kg
● 0301.93.00	- - Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)*	15%	Free	15%	Free	034.11	kg
● 0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis)*	15%	Free	15%	Free	034.11	kg
0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii)*	15%	Free	15%	Free	034.11	kg
0301.99.00	- - Other	15%	Free	15%	Free	034.11	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	15%	Free	034.12	kg
● 0302.13.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	15%	Free	15%	Free	034.12	kg
● 0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	15%	Free	034.12	kg
0302.19.00	- - Other	15%	Free	15%	Free	034.12	kg
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes :						
0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	15%	Free	15%	Free	034.13	kg
0302.22.00	- - Plaice (*Pleuronectes platessa*)	15%	Free	15%	Free	034.13	kg
0302.23.00	- - Sole (*Solea spp.*)	15%	Free	15%	Free	034.13	kg
● 0302.24.00	- - Turbots(*Psetta maxima, Scophthalmidae*)	15%	Free	15%	Free	034.13	kg
0302.29.00	- - Other	15%	Free	15%	Free	034.13	kg
	- 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*)	15%	Free	15%	Free	034.14	kg
0302.32.00	- - Yellow fin tunas (*Thunnus albacares*)	15%	Free	15%	Free	034.14	kg
0302.33.00	- - Skipjack or stripe-bellied bonito	15%	Free	15%	Free	034.14	kg
0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	15%	Free	15%	Free	034.14	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	15%	Free	15%	Free	034.14	kg
0302.36.00	- - Southern Bluefin tunas (*Thunnus maccoyii*)	15%	Free	15%	Free	034.14	kg
0302.39.00	- - Other	15%	Free	15%	Free	034.14	kg
	- 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 (*Rachycenton canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes :						
0302.41.00	- - Herrings (*Claupea harengus, Clupea pallasii*)	15%	Free	15%	Free	034.15	kg
0302.42.00	- - Anchovies (*Engraulis spp.*)	15%	Free	15%	Free	034.15	kg
0302.43.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	15%	Free	15%	Free	034.15	kg
0302.44.00	- - Mackerel (Scomber scombrus, *Scomber australasicus, Scomber japonicus*)	15%	Free	15%	Free	034.15	kg
0302.45.00	- - Jack and horse mackerel (*Trachurus spp.)*	15%	Free	15%	Free	034.17	kg
0302.46.00	- - Cobia (*Rachycentron canadum*)	15%	Free	15%	Free	034.15	kg
0302.47.00	- - Swordfish (*Xiphias gladius)*	15%	Free	15%	Free	034.15	kg
	- 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*)	15%	Free	15%	Free	034.16	kg
0302.52.00	- - Haddock (*Melanogrammus* aeglefinus)	15%	Free	15%	Free	034.16	kg
0302.53.00	- - Coalfish *(Pollchius virens*)	15%	Free	15%	Free	034.16	kg
0302.54.00	- - Hake (Merluccius spp., Urophycis spp.)	15%	Free	15%	Free	034.16	kg
0302.55.00	- - Alaska Pollack (*Theraga chalcogramma*)	15%	Free	15%	Free	034.16	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0302.56.00	- - Blue whitings (*Micromesistius poutassou,Micromesistius australis*)	15%	Free	15%	Free	034.16	kg
0302.59.00	- - Other	15%	Free	15%	Free	034.16	kg
	- 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.*), excluding livers and roes :						
0302.71.00	- - Tilapias (*Oreochromis spp.*)	15%	Free	15%	Free	034.18	kg
0302.72.00	- - Catfish (*Pangasius spp., Silurus spp., clarias spp., Ictalurus spp.*)	15%	Free	15%	Free	034.18	kg
0302.73.00	- - Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)*	15%	Free	15%	Free	034.18	kg
0302.74.00	- - Eels (*Anguilla spp.*)	15%	Free	15%	Free	034.18	kg
0302.79.00	- - Other	15%	Free	15%	Free	034.18	kg
	- Other fish, excluding livers and roes :						
0302.81.00	- - Dogfish and other sharks	15%	Free	15%	Free		kg
0302.82.00	- - Rays and skates (*Rajidae*)	15%	Free	15%	Free		kg
0302.83.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	15%	Free		kg
0302.84.00	- - Sea bass (*Dicentrarchus spp.)*	15%	Free	15%	Free		kg
0302.85.00	- - Seabream (*Sparidae*)	15%	Free	15%	Free		kg
0302.89.00	- - Other	15%	Free	15%	Free		kg
0302.90.00	- Livers and roes	15%	Free	15%	Free		kg
	03.03 Fish, frozen, excluding fish fillet and other fish meat of heading 03.04.						
	- Salmonidae, excluding livers and roes :						
0303.11.00	- - Sockeye salmon (red salmon) *(Oncorhynchus nerka)*	15%	Free	15%	Free	034.21	kg
0303.12.00	- - Other Pacific salmon *(Oncorhynchus* gorbuscha, oncorhynchus keta, *Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus)*	15%	Free	15%	Free	034.21	kg
0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube Salmon (*Huchohucho*)	15%	Free	15%	Free	034.21	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	15%	Free	034.21	kg
● 0303.19.00	- - Other	15%	Free	15%	Free	034.21	kg
●	- 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.*), excluding livers and roes :						
● 0303.23.00	- - Tilapias (*Oreochromis spp.)*	15%	Free	15%	Free	034.21	kg
● 0303.24.00	- - Catfish (*Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.*)	15%	Free	15%	Free	034.21	kg
● 0303.25.00	- - Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)*	15%	Free	15%	Free	034.21	kg
● 0303.26.00	- - Eels (*Anguilla spp.*)	15%	Free	15%	Free	034.21	kg
● 0303.29.00	- - Other	15%	Free	15%	Free	034.21	kg
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes :						
0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus, hippoglossus, Hippoglossus stenolepis*)	15%	Free	15%	Free	034.22	kg
0303.32.00	- - Plaice (*Pleuronectes platessa*)	15%	Free	15%	Free	034.22	kg
0303.33.00	- - Sole (*Solea Spp.*)	15%	Free	15%	Free	034.22	kg
● 0303.34.00	- - Turbots (*Psetta maxima, Scophthalmidae*)	15%	Free	15%	Free		kg
0303.39.00	- - Other	15%	Free	15%	Free	034.22	kg
	- Tunas (of the genus *Thunnus*), Skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes :						
0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	15%	Free	15%	Free	034.23	kg
0303.42.00	- - Yellowfin tunas (*Thunnus albacares*)	15%	Free	15%	Free	034.23	kg
0303.43.00	- - Skipjack or stripe-bellied bonito	15%	Free	15%	Free	034.23	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0303.44.00	- - Bigeye tunas *(Thunnus obesus)*	15%	Free	15%	Free	034.23	kg
0303.45.00	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	15%	Free	15%	Free	034.23	kg
0303.46.00	- - Southern bluefin tunas *(Thunnus maccoyii)*	15%	Free	15%	Free	034.23	kg
0303.49.00	- - Other	15%	Free	15%	Free	034.23	kg
	- Herrings (*Clupea harengus, Clupea pallasii*), 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 :						
0303.51.00	- - Herrings (*Clupea harengus, Clupea pallasii)*	15%	Free	15%	Free		kg
0303.53.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	15%	Free	15%	Free		kg
0303.54.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber* Japonicus)	15%	Free	15%	Free		kg
0303.55.00	- - Jack and horse mackerel (Trachurus spp.)	15%	Free	15%	Free		kg
0303.56.00	- - Cobia (Rachycentron canadum)	15%	Free	15%	Free		kg
0303.57.00	- - Swordfish (*Xiphias gladius)*	15%	Free	15%	Free		kg
	- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding livers and roes :						
0303.63.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	15%	Free	034.25	kg
0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	15%	Free	15%	Free	034.28	kg
0303.65.00	- - Coalfish (*Pollachius virens*)	15%	Free	15%	Free	034.28	kg
0303.66.00	- - Hake (*Merluccius spp., Urophycis spp.*)	15%	Free	15%	Free	034.27	kg
0303.67.00	- - Alaska Pollack (*Theraga chalcogramma*)	15%	Free	15%	Free	034.28	kg
0303.68.00	- - Blue whitings (*Micromesistius poutassou,Micromesistius australis*)	15%	Free	15%	Free	034.28	kg
0303.69.00	- - Other	15%	Free	15%	Free	034.28	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	- Other fish, excluding livers and roes :						
● 0303.81.00	- - Dogfish and other sharks	15%	Free	15%	Free	034.28	kg
● 0303.82.00	- - Rays and skates (*Rajidae*)	15%	Free	15%	Free	034.28	kg
● 0303.83.00	- - Toothfish (*Dissostichus spp.)*	15%	Free	15%	Free	034.28	kg
● 0303.84.00	- - Sea bass (*Dicentrarchus spp.)*	15%	Free	15%	Free	034.28	kg
● 0303.89.00	- - Other	15%	Free	15%	Free	034.28	kg
● 0303.90.00	- Livers and roes	15%	Free	15%	Free	034.29	kg
	03.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.						
●	- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :						
● 0304.31.00	- - Tilapias (*Oreochromis spp.*)	15%	Free	15%	Free		kg
● 0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	15%	Free	15%	Free		kg
● 0304.33.00	- - Nile Perch (*Lates Niloticus*)	15%	Free	15%	Free		kg
● 0304.39.00	- - Other	15%	Free	15%	Free		kg
●	- Fresh or chilled fillets of other fish :						
● 0304.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	15%	Free		kg
● 0304.42.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	15%	Free		kg
● 0304.43.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	15%	Free	15%	Free		kg

Section 1
Chapter 3

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 0304.44.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*,	15%	Free	15%	Free		kg
● 0304.45.00	- - Swordfish (*Xiphias gladius)*	15%	Free	15%	Free		kg
● 0304.46.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	15%	Free		kg
● 0304.49.00	- - Other	15%	Free	15%	Free		kg
●	- Other, fresh or chilled :						
● 0304.51.00	- - 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.*)	15%	Free	15%	Free		kg
● 0304.52.00	- - Salmonidae	15%	Free	15%	Free		kg
● 0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	15%	Free	15%	Free		kg
● 0304.54.00	- - Swordfish (*Xiphias gladius)*	15%	Free	15%	Free		kg
● 0304.55.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	15%	Free		kg
● 0304.59.00	- - Other	15%	Free	15%	Free		kg
●	- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.),* carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus*, *Hypophthalmichthys spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :						
● 0304.61.00	- - Tilapias (*Oreochromis spp.*)	15%	Free	15%	Free		kg
● 0304.62.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	15%	Free	15%	Free		kg
● 0304.63.00	- - Nile Perch (*Lates Niloticus*)	15%	Free	15%	Free		kg
● 0304.69.00	- - Other	15%	Free	15%	Free		kg
●	- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.71.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	15%	Free		kg
0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	15%	Free	15%	Free		kg
0304.73.00	- - Coalfish (*Pollachius virens*)	15%	Free	15%	Free		kg
0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	15%	Free	15%	Free		kg
0304.75.00	- - Alaska Pollack (*Theraga chalcogramma*)	15%	Free	15%	Free		kg
0304.79.00	- - Other	15%	Free	155	Free		kg
	- Frozen fillets of other fish :						
0304.81.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	15%	Free		kg
0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	15%	Free		kg
0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	15%	Free	15%	Free		kg
0304.84.00	- - Swordfish (*Xiphias gladius)*	15%	Free	15%	Free		kg
0304.85.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	15%	Free		kg
0304.86.00	- - Herrings (*Clupea harengus, Clupea pallasii)*	15%	Free	15%	Free		kg
0304.87.00	- - Tunas (of the genus *Thunnus*), Skipjack or stripe-bellied bonito (Euthynnus (*Katsuwonus*) pelamis)	15%	Free	15%	Free		kg
0304.89.00	- - Other	15%	Free	15%	Free		kg
	- Other, frozen :						
0304.91.00	- - Swordfish (*Xiphias gladius)*	15%	Free	15%	Free	034.516	kg
0304.92.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	15%	Free	034.517	kg

Section I
Chapter 3
03.05

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 0304.93.00	- - 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.*)	15%	Free	15%	Free		kg
● 0304.94.00	- - Alaska Pollack (*Theraga chalcogramma*)	15%	Free	15%	Free		kg
● 0304.95.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theraga Chalcogrammma*)	15%	Free	15%	Free		kg
0304.99.00	- - Other	15%	Free	15%	Free	034.55	kg
	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	15%	Free	15%	Free	035.5	kg
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	15%	Free	15%	Free	035.4	kg
	- Fish fillets, dried, salted or in brine, but not smoked :						
● 0305.31.00	- - 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.*)	15%	Free	15%	Free		kg
● 0305.32.00	- - Fish of the families B*regmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melaninodae, Merlucciidae, Moridae* and *Muraenolepididae*	15%	Free	15%	Free		kg
● 0305.39.00	- - Other	15%	Free	15%	Free		kg
●	- Smoked fish, including fillets other than edible fish offal :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0305.41.00	- - Pacific Salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta,Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	15%	Free	035.3	kg
0305.42.00	- - Herring (*Clupea harengus, Clupea pallasii*)	15%	Free	15%	Free	035.3	kg
● 0305.43.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	15%	Free	035.3	kg
● 0305.44.00	- - 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.*)	15%	Free	15%	Free	035.3	kg
0305.49.00	- - Other	15%	Free	15%	Free	035.3	kg
●	- Dried fish, other than edible fish offal whether or not salted but not smoked :						
0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	15%	Free	035.11	kg
0305.59.00	- - Other	15%	Free	15%	Free	035.13	kg
●	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :						
0305.61.00	- - Herring (*Clupea harengus, Clupea pallasii*)	15%	Free	15%	Free	035.29	kg
0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	15%	Free	035.21	kg
0305.63.00	- - Anchovies (*Engraulis spp.*)	15%	Free	15%	Free	035.22	kg
● 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.*)	15%	Free	15%	Free	035.29	kg

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0305.69.00	- - Other	15%	Free	15%	Free	035.29	kg
●		- Fish fins, heads, tails, maws and other edible fish offal :						
●	0305.71.00	- - Shark fins	15%	Free	15%	Free	035.29	kg
●	0305.72.00	- - Fish heads, tails and maws	15%	Free	15%	Free	035.29	kg
●	0305.79.00	- - Other	15%	Free	15%	Free	035.29	kg
●		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.*)	15%	Free	15%	Free	036.19	kg
	0306.12.00	- - Lobsters (*Homarus spp.*)	15%	Free	15%	Free	036.19	kg
	0306.14.00	- - Crabs	15%	Free	15%	Free	036.19	kg
●	0306.15.00	- - Norway lobsters (*Nephrops norvegicus)*	15%	Free	15%	Free	036.19	kg
●	0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon Crangon)*	32%	Free	15%	Free	036.11	kg
●	0306.17.00	- - Other shrimps and prawns	32%	Free	15%	Free	036.11	kg
	0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	Free	15%	Free	036.19	kg
		- Not frozen :						
	0306.21.00	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	15%	Free	15%	Free	036.2	kg
	0306.22.00	- - Lobsters (*Homarus spp.*)	15%	Free	15%	Free	036.2	kg
	0306.24.00	- - Crabs	15%	Free	15%	Free	036.2	kg
●	0306.25.00	- - Norway lobsters (*Nephrops norvegicus)*	15%	Free	15%	Free	036.2	kg
●	0306.26.00	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon Crangon)*	32%	Free	15%	Free	036.2	kg
●	0306.27.00	- - Other shrimps and prawns	32%	Free	15%	Free	036.2	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0306.29.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	Free	15%	Free	036.2	kg
	03.07 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption .						
	- Oysters :						
0307.11.00	- - Live, fresh or chilled	15%	Free	15%	Free	036.31	kg
0307.19.00	- - Other	15%	Free	15%	Free	036.31	kg
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :						
0307.21.00	- - Live, fresh or chilled	15%	Free	15%	Free	036.35	kg
0307.29.00	- - Other	15%	Free	15%	Free	036.39	kg
	- Mussels (*Mytilus spp., Perna spp.*) :						
0307.31.00	- - Live, fresh or chilled	15%	Free	15%	Free	036.35	kg
0307.39.00	- - Other	15%	Free	15%	Free	036.39	kg
	- Cuttle fish (*Sepia officinalis, Rossiamacrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis* spp.*) :*						
0307.41.00	- - Live, fresh or chilled	15%	Free	15%	Free	036.33	kg
0307.49.00	- - Other	15%	Free	15%	Free	036.37	kg
	- Octopus (*Octopus spp.*) :						
0307.51.00	- - Live, fresh or chilled	15%	Free	15%	Free	036.33	kg
0307.59.00	- - Other	15%	Free	15%	Free	036.37	kg
0307.60.00	- Snails, other than sea snails	15%	Free	15%	Free	012.93	kg
	- Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*) :						

Section I
Chapter 3
03.08

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	0307.71.00	- - Live, fresh or chilled	15%	Free	15%	Free		kg
●	0307.79.00	- - Other	15%	Free	15%	Free		kg
●		- Albalone (*Haliotis spp.) :*						
●	0307.81.00	- - Live, fresh or chilled	15%	Free	15%	Free		kg
●	0307.89.00	- - Other	15%	Free	15%	Free		kg
●		- Other, including flours, meals and pellets, fit for human consumption : :						
●	0307.91.00	- - Live, fresh or chilled	15%	Free	15%	Free	036.35	kg
●	0307.99.00	- - Other	15%	Free	15%	Free	036.39	kg
●		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 (*Stichopus japonicus, Holothurioidea) :*						
●	0308.11.00	- - Live, fresh or chilled	15%	Free	15%	Free		kg
●	0308.19.00	- - Other	15%	Free	15%	Free		kg
●		- Sea urchins (*Strongylocentrotus spp., Paracentrotus Lividus, Loxechinus albus, Echichinus esculentus) :*						
●	0308.21.00	- - Live, fresh or chilled	15%	Free	15%	Free		kg
●	0308.29.00	- - Other	15%	Free	15%	Free		kg
●	0308.30.00	- Jellyfish (*Rhopilema spp.)*	15%	Free	15%	Free		kg
●	0308.90.00	- Other	15%	Free	15%	Free		kg

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 milk fat 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) Albuminous (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 product 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).

0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter

0402 Milk and cream, concentrated or containing added sugar or other sweetening matter

0403 Buttermilk, curdled milk and cream, yoghurt, 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

Section I
Chapter 4
04.01/04.02

0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included

0405 Butter and other fats and oils derived from milk; dairy spreads

0406 Cheese and curd

0407 Birds' eggs, in shell, fresh, preserved or cooked

0408 Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter

0409 Natural honey

0410 Edible products of animal origin, not elsewhere specified or included

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	04.01 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.						
0401.10	- Of a fat content, by weight, not exceeding 1%						
0401.10.10	- - - Milk	15%	Free	15%	Free	022.11	kg
0401.10.90	- - - Cream	32%	Free	15%	Free	022.11	kg
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%						
0401.20.10	- - - Milk	15%	Free	15%	Free	022.12	kg
0401.20.90	- - - Cream	32%	Free	15%	Free	022.12	kg
• 0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%						
• 0401.40.10	- - - Milk	15%	Free	15%	Free		kg
• 0401.40.90	- - - Cream	32%	Free	15%	Free		kg
• 0401.50	- Of a fat content, by weight, exceeding 10%						
• 0401.50.10	- - - Milk	15%	Free	15%	Free		kg
• 0401.50.90	- - - Cream	32%	Free	15%	Free		kg
	04.02 Milk and cream, concentrated or containing added sugar or other sweetening matter.						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%						
0402.10.10	- - - Milk	15%	Free	Free	Free	022.21	kg
0402.10.90	- - - Cream	32%	Free	15%	Free	022.22	kg
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :						
0402.21	- - Not containing added sugar or other sweetening matter						
0402.21.10	- - - Cream	32%	Free	15%	Free	022.22	kg
0402.21.20	- - - Milk for infant use	Free	Free	Free	Free	022.22	kg
0402.21.90	- - - Other	15%	Free	Free	Free	022.22	kg
0402.29	- - Other						
0402.29.10	- - - Cream	32%	Free	15%	Free	025.22	kg
0402.29.20	- - - Milk for infant use	Free	Free	Free	Free	025.22	kg
0402.29.90	- - - Other	15%	Free	Free	Free	025.22	kg
	- Other :						
0402.91	- - Not containing added sugar or other sweetening matter						
0402.91.10	- - - Evaporated or condensed milk	15%	Free	15%	Free	022.23	kg
0402.91.90	- - - Others :	15%	Free	15%	Free	022.23	kg
0402.99	- - Other						
0402.99.10	- - - Evaporated or condensed milk	15%	Free	15%	Free	022.24	kg
0402.99.90	- - - Other	15%	Free	15%	Free	022.24	kg
	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	- Yoghurt	15%	Free	15%	Free	022.31	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0403.90.00	- Other	5%	Free	15%	Free	022.32	kg
	04.04 Whey, whether or not concentrated or containing added sugar or other sweetening matter; product consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.						
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	Free	15%	Free	022.41	kg
0404.90.00	- Other	5%	Free	15%	Free	022.49	kg
	04.05 Butter and other fats and oils derived from milk; dairy spreads.						
0405.10	- Butter						
0405.10.10	- - - Butter (excluding ghee) put up for sale by retail packages not exceeding 1 kg	32%	Free	15%	Free	023.0	kg
0405.10.90	- - - Other	5%	Free	15%	Free	023.0	kg
0405.20.00	- Dairy spreads	5%	Free	15%	Free	023.0	kg
0405.90	- Other						
0405.90.10	- - - Ghee	5%	Free	15%	Free	023.0	kg
0405.90.90	- - - Other	5%	Free	15%	Free	023.0	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	04.06 Cheese and curd.						
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd						
0406.10.10	- - - Fresh (unripened or uncured) cheese, including whey cheese, put up for sale by retail not exceeding 1kg	15%	Free	15%	Free	024.91	kg
0406.10.90	- - - Other	5%	Free	15%	Free	024.91	kg
0406.20	- Grated or powdered cheese, of all kind						
0406.20.10	- - - Grated or powdered cheese, of all kind, put up for sale by retail not exceeding 1kg	15%	Free	15%	Free	024.1	kg
0406.20.90	- - - Other	5%	Free	15%	Free	024.1	kg
0406.30	- Processed cheese, not grated or powdered						
0406.30.10	- - - Processed cheese, not grated or powdered, put up for sale by retail not exceeding 1kg	15%	Free	15%	Free	024.2	kg
0406.30.90	- - - Other	5%	Free	15%	Free	024.2	kg
0406.40	- Blue-veined cheese and other cheese containing veins produced by *'Penicillium roqueforti'*						
0406.40.10	- - - Blue-veined cheese, put up for sale by retail not exceeding 1kg	15%	Free	15%	Free	024.3	kg
0406.40.90	- - - Other	5%	Free	15%	Free	024.3	kg
0406.90	- Other cheese						
0406.90.10	- - - Other cheese, put up for sale by retail not exceeding 1kg	15%	Free	15%	Free	024.99	kg
0406.90.90	- - - Other	5%	Free	15%	Free	024.99	kg

Section 1
Chapter 4
04.07/04.10

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		04.07 Birds' eggs, in shell, fresh, preserved or cooked.						
•		- Fertilised eggs for incubation :						
•	0407.11.00	- - Of fowls of the species *Gallus domesticus*	32%	Free	15%	Free		kg
•	0407.19.00	- - Other	32%	Free	15%	Free		kg
•		- Other fresh eggs :						
•	0407.21.00	- - Of fowls of the species *Gallus domesticus*	32%	Free	15%	Free		kg
•	0407.29.00	- - Other	32%	Free	15%	Free		kg
•	0407.90.00	- Other	32%	Free	15%	Free		kg
		04.08 Birds' eggs, not in shell and eggs 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	15%	Free	15%	Free	025.21	kg
	0408.19.00	- - Other	15%	Free	15%	Free	025.22	kg
		- Other :						
	0408.91.00	- - Dried	15%	Free	15%	Free	025.21	kg
	0408.99.00	- - Other	15%	Free	15%	Free	025.22	kg
	0409.00.00	04.09 Natural honey.	32%	10%	15%	Free	061.6	kg
	0410.00.00	04.10 Edible products of animal origin, not elsewhere specified or included.	15%	Free	15%	Free	098.92	kg

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 heading05.11 (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 elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout the schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products
0507	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
0508	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
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and or otherwise provisionally preserved
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen for human consumption

Section 1
Chapter 5
05.01/05.06

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0501.00.00	05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	Free	15%	Free	291.91	kg
	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	5%	Free	15%	Free	291.92	kg
0502.90.00	- Other	5%	Free	15%	Free	291.92	kg
0504.00.00	05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	Free	15%	Free	291.93	kg
	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	5%	Free	15%	Free	291.95	kg
0505.90.00	- Other	5%	Free	15%	Free	291.95	kg
	05.06 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degela-tinised; powder and waste of these products.						
0506.10.00	- Ossein and bones treated with acid	5%	Free	15%	Free	291.11	kg
0506.90.00	- Other	5%	Free	15%	Free	291.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	05.07 Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked worked or simply prepared but not cut to shape; powder and waste of these products.						
0507.10.00	- Ivory; ivory powder and waste	5%	Free	15%	Free	291.16	kg
0507.90.00	- Other	5%	Free	15%	Free	291.16	kg
0508.00.00	05.08 Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echino-derms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	Free	15%	Free	291.15	kg
0510.00.00	05.10 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the pre-paration of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	Free	15%	Free	291.98	kg
	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	5%	Free	15%	Free	291.94	kg
	- Other :						
0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3						
0511.91.10	- - - Products of fish	15%	Free	15%	Free	291.96	kg
0511.91.90	- - - Other	5%	Free	15%	Free	291.96	kg
0511.99.00	- - Other	5%	Free	15%	Free	291.99	kg

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 5% 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 partially 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.

0601 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of 1212

0602 Other live plants (including their roots), cuttings and slips; mushroom spawn

0603 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared

0604 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	292.61	u
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5%	Free	15%	Free	292.61	u
	06.02 Other live plants (including their roots), cuttings and slips; mushrooms spawn .						
0602.10.00	- Unrooted cutting and slips	5%	Free	15%	Free	292.69	u
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	5%	Free	15%	Free	292.69	u
0602.30.00	- Rhododendrons and azaleas, grafted or not	5%	Free	15%	Free	292.693	u
0602.40.00	- Roses, grafted or not	5%	Free	15%	Free	292.69	u
0602.90.00	- Other	5%	Free	15%	Free	292.69	kg
	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	5%	Free	15%	Free	292.71	kg
0603.12.00	- - Carnations	5%	Free	15%	Free	292.71	kg
0603.13.00	- - Orchids	5%	Free	15%	Free	292.71	kg
0603.14.00	- - Chrysanthemums	5%	Free	15%	Free	292.71	kg
• 0603.15.00	- - Lilies (*Lilium spp.*)	5%	Free	15%	Free		kg
0603.19.00	- - Other	5%	Free	15%	Free	292.71	kg
0603.90.00	- Other	5%	Free	15%	Free	292.71	kg

Section IV
Chapter 6
0604

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	06.04 Foliage, branches and other parts of plants, without flower 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	5%	Free	15%	Free	292.72	kg
● 0604.90.00	- Other	5%	Free	15%	Free	292.72	kg

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 *(Marjorana hortensis or Origanum marjorana)*.

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 heading07.13 (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).

0701 Potatoes, fresh or chilled

0702 Tomatoes, fresh or chilled

0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled

0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled

0705 Lettuce *(lactuca sativa)* and chicory (*cichorium spp*), fresh or chilled

0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled

0707 Cucumbers and gherkins, fresh or chilled

0708 Leguminous vegetables, shelled or unshelled, fresh or chilled

0709 Other vegetables, fresh or chilled

0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen

0711 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption

0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared

0713 Dried leguminous vegetables, shelled, whether or not skinned or split

0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.01 Potatoes, fresh or chilled.						
0701.10.00	- Seed	Free	Free	15%	Free	054.1	kg
0701.90.00	- Other	Free	Free	15%	Free	054.1	kg
0702.00.00	07.02 Tomatoes, fresh or chilled.	32%	10%	15%	Free	054.4	kg
	07.03 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.						
0703.10.00	- Onions and shallots	Free	Free	15%	Free	054.51	kg
0703.20.00	- Garlic	Free	Free	15%	Free	054.52	kg
0703.90.00	- Leeks and other alliaceous vegetables	5%	10%	15%	Free	054.52	kg
	07.04 Cabbages, Cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
0704.10.00	- Cauliflowers and headed broccoli	5%	10%	15%	Free	054.53	kg
0704.20.00	- Brussels sprouts	5%	10%	15%	Free	054.53	kg
0704.90.00	- Other	5%	10%	15%	Free	054.53	kg
	07.05 Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.						
	- Lettuce :						
0705.11.00	- - Cabbage lettuce (head lettuce)	32%	10%	15%	Free	054.54	kg
0705.19.00	- - Other	32%	10%	15%	Free	054.54	kg
	- Chicory :						
0705.21.00	- - Witloof chicory (Cichorium intybus var. foliosum)	5%	10%	15%	Free	054.54	kg
0705.29.00	- - Other	5%	10%	15%	Free	054.54	kg
	07.06 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.						
0706.10.00	- Carrots and turnips	5%	10%	15%	Free	054.55	kg
0706.90.00	- Other	5%	10%	15%	Free	054.55	kg
0707.00.00	07.07 Cucumbers and gherkins, fresh or chilled.	32%	10%	15%	Free	054.56	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.08 Leguminous vegetables, shelled or unshelled, fresh or chilled.						
0708.10.00	- Peas (Pisum sativum)	5%	10%	15%	Free	054.57	kg
0708.20.00	- Beans (Vigna spp., Phaseolus spp.)	5%	10%	15%	Free	054.57	kg
0708.90.00	- Other leguminous vegetables	5%	10%	15%	Free	054.57	kg
	07.09 Other vegetables, fresh or chilled.						
0709.20.00	- Asparagus	5%	10%	15%	Free	054.59	kg
0709.30.00	- Aubergines (egg- plants)	32%	10%	15%	Free	054.59	kg
0709.40.00	- Celery other than celeriac	5%	10%	15%	Free	054.59	kg
	- Mushrooms and truffles :						
0709.51.00	- - Mushrooms of the genus Agaricus	5%	10%	15%	Free	054.58	kg
0709.59.00	- - Other	5%	10%	15%	Free	054.58	kg
0709.60.00	- Fruits of the genus Capsicum or of the genus Pimenta	5%	10%	15%	Free	054.59	kg
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	10%	15%	Free	054.59	kg
	- Other :						
● 0709.91.00	- - Globe artichokes	5%	10%	15%	Free	054.59	kg
● 0709.92.00	- - Olives	5%	10%	15%	Free	054.29	kg
● 0709.93.00	- - Pumpkins, squash and gourds (*Cucurbita spp.)*	32%	10%	15%	Free	054.59	kg
● 0709.99.00	- - Other	5%	10%	15%	Free	054.59	kg
	07.10 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
0710.10.00	- Potatoes	32%	Free	15%	Free	054.69	kg
	- Leguminous vegetables, shelled or unshelled :						
0710.21.00	- - Peas (Pisum sativum)	5%	Free	15%	Free	054.69	kg
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	5%	Free	15%	Free	054.69	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0710.29.00	- - Other	5%	Free	15%	Free	054.69	kg
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	Free	15%	Free	054.69	kg
0710.40.00	- Sweet corn	5%	Free	15%	Free	054.61	kg
0710.80.00	- Other vegetables	5%	Free	15%	Free	054.69	kg
0710.90.00	- Mixtures of vegetables	5%	Free	15%	Free	054.69	kg
	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%	Free	15%	Free	054.7	kg
0711.40.00	- Cucumbers and gherkins	5%	Free	15%	Free	054.7	kg
	- Mushrooms and truffles :						
0711.51.00	- - Mushrooms of the genus *Agaricus*	5%	Free	15%	Free	054.7	kg
0711.59.00	- - Other	5%	Free	15%	Free	054.7	kg
0711.90.00	- Other vegetables; mixtures of vegetables	5%	Free	15%	Free	054.7	kg
	07.12 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
0712.20.00	- Onions	5%	Free	15%	Free	056.12	kg
	- Mushrooms, wood ears (Auricularia spp.), jelly fungi *(Tremella spp.)* and truffles :						
0712.31.00	- - Mushrooms of the genus *Agaricus*	5%	Free	15%	Free	056.13	kg
0712.32.00	- - Wood ears (*Auricularia spp.)*	5%	Free	15%	Free	056.13	kg
0712.33.00	- - Jelly fungi *(Tremella spp.)*	5%	Free	15%	Free	056.13	kg
0712.39.00	- - Other	5%	Free	15%	Free	056.13	kg
0712.90.00	- Other vegetables; mixtures of vegetables	5%	Free	15%	Free	056.19	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.13 Dried leguminous vegetables, shelled, whether or not skinned or split.						
0713.10	- Peas (Pisum sativum)						
0713.10.10	- - - Dried leguminous vegetables, split	5%	Free	15%	Free	054.21	kg
0713.10.90	- - - Other	5%	Free	15%	Free	054.21	kg
0713.20.00	- Chickpeas (garbanzos)	5%	Free	15%	Free	054.22	kg
	- Beans (Vigna spp., Phaseolus spp.) :						
0713.31.00	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	5%	Free	15%	Free	054.23	kg
0713.32.00	- - Small red (Adzuki) beans (Phaseolus or Vigna augularis)	5%	Free	15%	Free	054.23	kg
0713.33.00	- - Kidney beans, including white pea beans (Phaseolus vulgaris)	5%	Free	15%	Free	054.23	kg
● 0713.34.00	- - Bambara beans (*Vigna subterranea* or *Voandzeia subterranea)*	5%	Free	15%	Free	054.23	kg
● 0713.35.00	- - Cow peas (*Vigna unguiculata)*	5%	Free	15%	Free	054.23	kg
0713.39.00	- - Other	5%	Free	15%	Free	054.23	kg
0713.40.00	- Lentils	5%	Free	15%	Free	054.24	kg
0713.50.00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	5%	Free	15%	Free	054.25	kg
● 0713.60.00	- Pigeon peas (*Cajanus Cajan)*	5%	Free	15%	Free	054.26	kg
0713.90.00	- Other	5%	Free	15%	Free	054.29	kg
	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%	Free	15%	Free	054.81	kg

Section II
Chapter 7

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0714.20.00	- Sweet potatoes	5%	Free	15%	Free	054.83	kg
• 0714.30.00	- Yams (*Dioscorea spp.)*	5%	Free	15%	Free	054.83	kg
• 0714.40.00	- Taro (*Colocasia spp.)*	5%	Free	15%	Free	054.83	kg
• 0714.50.00	- Yautia (*Xanthosoma spp.)*	5%	Free	15%	Free	054.83	kg
• 0714.90.00	- Other	5%	Free	15%	Free	054.83	kg

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.

0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
0802	Other nuts, fresh or dried, whether or not shelled or peeled
0803	Bananas, including plantains, fresh or dried
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
0805	Citrus fruit, fresh or dried
0806	Grapes, fresh or dried
0807	Melons (including watermelons) and pawpaws (papayas), fresh
0808	Apples, pears and quinces, fresh
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
0810	Other fruit, fresh
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
0813	Fruit, dried, other than that of 0801 to 0806; mixtures of nuts or dried fruits of this Chapter
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
		- Coconuts :						
	0801.11.00	- - Desiccated	15%	Free	15%	Free	057.71	kg
•	0801.12.00	- - In the inner shell (endocarp)	15%	Free	15%	Free	057.71	kg
	0801.19.00	- - Other	15%	Free	15%	Free	057.71	kg
		- Brazil nuts :						
	0801.21.00	- - In shell	5%	Free	15%	Free	057.72	kg
	0801.22.00	- - Shelled	5%	Free	15%	Free	057.72	kg
		- Cashew nuts :						
	0801.31.00	- - In shell	5%	Free	15%	Free	057.73	kg
	0801.32.00	- - Shelled	5%	Free	15%	Free	057.73	kg
		08.02 Other nuts, fresh or dried, whether or not shelled or peeled.						
		- Almonds :						
	0802.11.00	- - In shell	5%	Free	15%	Free	057.74	kg
	0802.12.00	- - Shelled	5%	Free	15%	Free	057.74	kg
		- Hazelnuts or filberts (Corylus spp.) :						
	0802.21.00	- - In shell	5%	Free	15%	Free	057.75	kg
	0802.22.00	- - Shelled	5%	Free	15%	Free	057.75	kg
		- Walnuts :						
	0802.31.00	- - In shell	5%	Free	15%	Free	057.76	kg
	0802.32.00	- - Shelled	5%	Free	15%	Free	057.76	kg
•		- Chestnuts (*Castanea Spp.)* :						
•	0802.41.00	- - In shell	5%	Free	15%	Free	057.77	kg
•	0802.42.00	- - Shelled	5%	Free	15%	Free	057.77	kg
•		- Pistachios :						
•	0802.51.00	- - In shell	5%	Free	15%	Free	057.78	kg
•	0802.52.00	- - Shelled	5%	Free	15%	Free	057.78	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
•	- Macadamia nuts :						
• 0802.61.00	- - In shell	5%	Free	15%	Free	057.79	kg
• 0802.62.00	- - Shelled	5%	Free	15%	Free	057.79	kg
• 0802.70.00	- Kola nuts (*Cola spp.*)	5%	Free	15%	Free	057.79	kg
• 0802.80.00	- Areca nuts	5%	Free	15%	Free	057.79	kg
0802.90.00	- Other	5%	Free	15%	Free	057.79	kg
	08.03 Bananas, including plantains, fresh or dried.						
• 0803.10.00	- Plantains	5%	Free	15%	Free	057.3	kg
• 0803.90.00	- Other	5%	Free	15%	Free	057.3	kg
	08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
0804.10.00	- Dates	5%	Free	15%	Free	057.96	kg
0804.20.00	- Figs	5%	Free	15%	Free	057.6	kg
0804.30.00	- Pineapples	15%	Free	15%	Free	057.95	kg
0804.40.00	- Avocados	5%	Free	15%	Free	057.97	kg
0804.50.00	- Guavas, mangoes and mangosteens	15%	Free	15%	Free	057.97	kg
	08.05 Citrus fruit, fresh or dried.						
0805.10.00	- Oranges	5%	Free	15%	Free	057.11	kg
0805.20.00	- Mandarins (including tangerines and atsumas); Clementines, Wilkings and similar citrus hybrids	5%	Free	15%	Free	0805.20	kg
0805.40.00	- Grapefruit, including pomelos	5%	Free	15%	Free	057.22	kg
0805.50.00	- Lemons (Citrus lemon, citrus limonum) and limes (citrus aurantifolia, citrus latifolia)	15%	Free	15%	Free	057.21	kg
0805.90.00	- Other	5%	Free	15%	Free	057.29	kg
	08.06 Grapes, fresh or dried.						
0806.10.00	- Fresh	5%	Free	15%	Free	057.51	kg
0806.20.00	- Dried	5%	Free	15%	Free	057.52	kg
	08.07 Melons (including water melons) and pawpaws (papayas), fresh.						

Section II
Chapter 8
08.08/08.11

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Melons (including watermelons) :						
	0807.11.00	- - Watermelons	5%	Free	15%	Free	057.91	kg
	0807.19.00	- - Other	5%	Free	15%	Free	057.91	kg
	0807.20.00	- Pawpaws (papayas)	5%	Free	15%	Free	057.91	kg
		08.08 Apples, pears and quinces, fresh.						
	0808.10.00	- Apples	5%	Free	15%	Free	057.40	kg
•	0808.30.00	- Pears	5%	Free	15%	Free	057.92	kg
•	0808.40.00	- Quinces	5%	Free	15%	Free	057.92	kg
		08.09 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
	0809.10.00	- Apricots	5%	Free	15%	Free	057.93	kg
•		- Cherries :						
•	0809.21.00	- - Sour Cherries (*Prunus cerasus)*	5%	Free	15%	Free	057.93	kg
•	0809.29.00	- - Other	5%	Free	155	Free	057.93	kg
	0809.30.00	- Peaches, including nectarines	5%	Free	15%	Free	057.93	kg
	0809.40.00	- Plums and sloes	5%	Free	15%	Free	057.93	kg
		08.10 Other fruit, fresh.						
	0810.10.00	- Strawberries	5%	Free	15%	Free	057.94	kg
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	5%	Free	15%	Free	057.94	kg
•	0810.30.00	- Black, white or red currants and gooseberries	5%	Free	15%	Free	057.94	kg
	0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	5%	Free	15%	Free	057.94	kg
	0810.50.00	- Kiwifruit	5%	Free	15%	Free	057.98	kg
	0810.60.00	- Durians	5%	Free	15%	Free	057.98	kg
•	0810.70.00	- Persimmons	5%	Free	15%	Free	057.98	kg
	0810.90.00	- Other	5%	Free	15%	Free	057.98	kg
		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.						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0811.10.00	- Strawberries	5%	Free	15%	Free	058.31	kg
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5%	Free	15%	Free	058.32	kg
0811.90.00	- Other	5%	Free	15%	Free	058.39	kg
	08.12 Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
0812.10.00	- Cherries	5%	Free	15%	Free	058.21	kg
0812.90	- Other						
0812.90.10	- - - Passionfruit	5%	Free	15%	Free	058.21	kg
0812.90.90	- - - Other	5%	Free	15%	Free	058.21	kg
	08.13 Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.						
0813.10.00	- Apricots	5%	Free	15%	Free	057.99	kg
0813.20.00	- Prunes	5%	Free	15%	Free	057.99	kg
0813.30.00	- Apples	5%	Free	15%	Free	057.99	kg
0813.40.00	- Other fruit	5%	Free	15%	Free	057.99	kg
0813.50.00	- Mixtures of nuts or dried fruits of this chapter	5%	Free	15%	Free	057.99	kg
0814.00.00	08.14 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	5%	Free	15%	Free	058.22	kg

Section II
Chapter 9
Notes

Chapter 9

Coffee, tea, mate 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.

0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
0902	Tea, whether or not flavoured
0903	Mate'
0904	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*
0905	Vanilla
0906	Cinnamon and cinnamon-tree flowers
0907	Cloves (whole fruit, cloves and stems)
0908	Nutmeg, mace and cardamoms
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	09.01 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.						
	- Coffee, not roasted :						
0901.11.00	- - Not decaffeinated	15%	Free	15%	Free	071.71	kg
0901.12.00	- - Decaffeinated	15%	Free	15%	Free	071.72	kg
	- Coffee roasted :						
0901.21.00	- - Not decaffeinated	15%	Free	15%	Free	071.2	kg
0901.22.00	- - Decaffeinated	15%	Free	15%	Free	071.2	kg
0901.90.00	- Other	15%	Free	15%	Free	071.32	kg
	09.02 Tea, whether or not flavoured.						
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15%	Free	Free	Free	074.11	kg
0902.20.00	- Other green tea (not fermented)	5%	Free	Free	Free	074.12	kg
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg	15%	Free	Free	Free	074.13	kg
0902.40.00	- Other black tea (fermented) and other partly fermented tea	5%	Free	Free	Free	074.14	kg
0903.00	09.03 Mate.						
0903.00.10	- - - Put up for sale by retail in packings not exceeding 5 kg	15%	Free	15%	Free	074.31	kg
0903.00.90	- - - Other	5%	Free	15%	Free	074.31	kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		09.04 Pepper of the 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	5%	Free	15%	Free	075.11	kg
	0904.12.00	- - Crushed or ground	5%	Free	15%	Free	075.12	kg
●		- Fruits of the genus *Capsicum* or of the genus *Pimenta* :						
●	0904.21.00	- - Dried, neither crushed nor ground	5%	Free	15%	Free	075.13	kg
●	0904.22.00	- - Crushed or ground	5%	Free	15%	Free	075.13	kg
		09.05 Vanilla.						
●	0905.10.00	- Neither crushed nor ground	5%	Free	15%	Free	075.21	kg
●	0905.20.00	- Crushed or ground	5%	Free	15%	Free	075.21	kg
		09.06 Cinnamon and cinnamon-tree flowers.						
		- Neither crushed nor ground :						
	0906.11.00	- - Cinnamon (*Cinnamomum zeylanicum Blume)*	5%	Free	15%	Free	075.22	kg
	0906.19.00	- - Other	5%	Free	15%	Free	075.22	kg
	0906.20.00	- Crushed or ground	5%	Free	15%	Free	075.23	kg
		09.07 Cloves (whole fruit, cloves and stems).						
●	0907.10.00	- Neither crushed nor ground	5%	Free	15%	Free	075.24	kg
●	0907.20.00	- Crushed or ground	5%	Free	15%	Free	075.24	kg
		09.08 Nutmeg, mace and cardamoms.						
●		- Nutmeg :						
●	0908.11.00	- - Neither crushed nor ground	5%	Free	15%	Free	075.25	kg
●	0908.12.00	- - Crushed or ground	5%	Free	15%	Free	075.25	kg
●		- Mace :						
●	0908.21.00	- - Neither crushed nor ground	5%	Free	15%	Free	075.25	kg
●	0908.22.00	- - Crushed or ground	5%	Free	15%	Free	075.25	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
•	- Cardamoms :						
• 0908.31.00	- - Neither crushed nor ground	5%	Free	15%	Free	075.25	kg
• 0908.32.00	- - Crushed or ground	5%	Free	15%	Free	075.25	kg
	09.09 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.						
•	- Seeds of coriander :						
• 0909.21.00	- - Neither crushed nor ground	5%	Free	15%	Free	075.26	kg
• 0909.22.00	- - Crushed or ground	5%	Free	15%	Free	075.26	kg
•	- Seeds of cumin :						
• 0909.31.00	- - Neither crushed nor ground	5%	Free	15%	Free	075.26	kg
• 0909.32.00	- - Crushed or ground	5%	Free	15%	Free	075.26	kg
•	- Seeds of anise, badian, caraway or fennel; juniper berries :						
• 0909.61.00	- - Neither crushed nor ground	5%	Free	15%	Free	075.26	kg
• 0909.62.00	- - Crushed or ground	5%	Free	15%	Free	075.26	kg
	09.10 Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
	- Ginger :						
• 0910.11	- - Neither crushed nor ground						
• 0910.11.10	- - - Ginger, fresh (green)	5%	Free	15%	Free	075.27	kg
• 0910.11.20	- - - Ginger, preserved in brine	5%	Free	15%	Free	075.27	kg
• 0910.11.90	- - - Other	5%	Free	15%	Free	075.27	kg
• 0910.12.00	- - Crushed or ground	5%	Free	15%	Free	075.27	kg
0910.20.00	- Saffron	5%	Free	15%	Free	075.28	kg
0910.30.00	- Turmeric (curcuma)	5%	Free	15%	Free	075.29	kg
	- Other spices :						
0910.91.00	- - Mixtures referred to in Note 1(b) to this Chapter	5%	Free	15%	Free	075.29	kg
0910.99.00	- - Other	5%	Free	15%	Free	075.29	kg

Section II
Chapter 10
Notes

Chapter 10

Cereals

Notes.

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

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

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

Subheading Note.

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

1001	Wheat and meslin
1002	Rye
1003	Barley
1004	Oats
1005	Maize (corn)
1006	Rice
1007	Grain sorghum
1008	Buckwheat, millet and canary seed; other cereals

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	10.01 Wheat and meslin.						
	- Durum wheat :						
● 1001.11.00	- - Seed	Free	Free	Free	Free	041.1	kg
● 1001.19.00	- - Other	Free	Free	Free	Free	041.1	kg
	- Other :						
● 1001.91.00	- - Seed	Free	Free	Free	Free	041.2	kg
● 1001.99.00	- - Other	Free	Free	Free	Free	041.2	kg
	10.02 Rye.						
● 1002.10.00	- Seed	5%	Free	15%	Free	045.1	kg
● 1002.90.00	- Other	5%	Free	15%	Free	045.1	kg
	10.03 Barley.						
● 1003.10.00	- Seed	5%	Free	15%	Free	043.0	kg
● 1003.90.00	- Other	5%	Free	15%	Free	043.0	kg
	10.04 Oats.						
● 1004.10.00	- Seed	5%	Free	15%	Free	045.2	kg
● 1004.90.00	- Other	5%	Free	15%	Free	045.2	kg
	10.05 Maize (corn).						
1005.10.00	- Seed	5%	Free	15%	Free	044.1	kg
1005.90.00	- Other	5%	Free	15%	Free	044.9	kg
	10.06 Rice.						
1006.10.00	- Rice in the husk (paddy or rough)	5%	Free	Free	Free	042.1	kg
1006.20.00	- Husked (brown) rice	5%	Free	Free	Free	042.2	kg
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	15%	Free	Free	Free	042.31	kg
1006.40.00	- Broken rice	15%	Free	Free	Free	042.32	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	10.07 Grain sorghum.						
● 1007.10.00	- Seed	5%	Free	15%	Free	045.3	kg
● 1007.90.00	- Other	5%	Free	15%	Free	045.3	kg
	10.08 Buckwheat, millet and canary seeds; other cereals.						
1008.10.00	- Buckwheat	5%	Free	15%	Free	045.92	kg
	- Millet :						
● 1008.21.00	- - Seed	5%	Free	15%	Free	045.91	kg
● 1008.29.00	- - Other	5%	Free	15%	Free	045.91	kg
● 1008.30.00	- Canary seeds	5%	Free	15%	Free	045.93	kg
● 1008.40.00	- Fonio (*Digitaria spp.*)	5%	Free	15%	Free		kg
● 1008.50.00	- Quinoa (*Chenopodium quinoa)*	5%	Free	15%	Free		kg
● 1008.60.00	- Triticale	5%	Free	15%	Free		kg
1008.90.00	- Other cereals	5%	Free	15%	Free	045.99	kg

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. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04:

(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.

Section II
Chapter 11
Notes

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

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

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

(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 1.25mm.

1101 Wheat or meslin flour

1102 Cereal flours other than of wheat or meslin

1103 Cereal groats, meal and pellets

1104 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of 1006; germ of cereals, whole, rolled, flaked or ground

1105 Flour, meal, powder, flakes, granules and pellets of potatoes

1106 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

1107 Malt, whether or not roasted

1108 Starches; inulin

1109 Wheat gluten, whether or not dried

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1101.00	11.01 Wheat or meslin flour.						
1101.00.10	- - - Sharps	15%	Free	Free	Free	046.1	kg
1101.00.90	- - - Flour	15%	Free	Free	Free	046.1	kg
	11.02 Cereal flours other than of wheat or meslin.						
1102.20.00	- Maize (corn) flour	5%	Free	15%	Free	047.11	kg
1102.90.00	- Other	5%	Free	15%	Free	047.19	kg
	11.03 Cereal groats, meal and pellets.						
	- Groats and meal :						
1103.11.00	- - Of wheat	5%	Free	15%	Free	046.2	kg
1103.13.00	- - of Maize (corn)	5%	Free	15%	Free	047.21	kg
1103.19.00	- - of other cereals	5%	Free	15%	Free	047.22	kg
1103.20.00	- Pellets	5%	Free	15%	Free	047.23	kg
	11.04 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.						
	- Rolled or flaked grains :						
1104.12.00	- - Of oats	5%	Free	15%	Free	048.13	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1104.19.00	- - Of other cereals	5%	Free	15%	Free	048.13	kg
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :						
1104.22.00	- - Of oats	5%	Free	15%	Free	048.14	kg
1104.23.00	- - Of maize (corn)	5%	Free	15%	Free	048.14	kg
1104.29.00	- - Of other cereals	5%	Free	15%	Free	048.14	kg
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	5%	Free	15%	Free	048.15	kg
	11.05 Flour, meal, powder, flakes, granules and pellets of potatoes.						
1105.10.00	- Flour, meal and powder	5%	Free	15%	Free	056.41	kg
1105.20.00	- Flakes, granules and pellets	5%	Free	15%	Free	056.41	kg
	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%	Free	15%	Free	056.46	kg
1106.20.00	- Of sago or of roots or tubers of heading 07.14	5%	Free	15%	Free	056.47	kg
1106.30.00	- Of the products of Chapter 8	5%	Free	15%	Free	056.48	kg
	11.07 Malt, whether or not roasted.						
1107.10.00	- Not roasted	5%	Free	15%	Free	048.2	kg
1107.20.00	- Roasted	5%	Free	15%	Free	048.2	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	11.08 Starches; inulin.						
	- Starches :						
1108.11.00	- - Wheat starch	5%	Free	15%	Free	592.11	kg
1108.12.00	- - Maize (corn) starch	5%	Free	15%	Free	592.12	kg
1108.13.00	- - Potato starch	5%	Free	15%	Free	592.13	kg
1108.14.00	- - Manioc (cassava) starch	5%	Free	15%	Free	592.14	kg
1108.19.00	- - Other starches	5%	Free	15%	Free	592.15	kg
1108.20.00	- Inulin	5%	Free	15%	Free	592.16	kg
1109.00.00	11.09 Wheat gluten, whether or not dried.	5%	Free	15%	Free	592.17	kg

Section II
Chapter 12
Notes

Chapter 12

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

Notes.

1.- Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

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

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetics 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 purpose 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.

1201	Soya beans, whether or not broken
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken
1203	Copra
1204	Linseed, whether or not broken
1205	Rape or colza seeds, whether or not broken
1206	Sunflower seeds, whether or not broken
1207	Other oil seeds and oleaginous fruits, whether or not broken
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
1209	Seeds, fruit and spores, of a kind used for sowing
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	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
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
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		12.01 Soya beans, whether or not broken.						
●	1201.10.00	- Seed	5%	Free	15%	Free	222.2	kg
●	1201.90.00	- Other	5%	Free	15%	Free	222.2	kg
		12.02 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.						
●	1202.30.00	- Seed	5%	Free	15%	Free	222.10	kg
●		- Other :						
●	1202.41.00	- - In shell	5%	Free	15%	Free	222.11	kg
●	1202.42.00	- - Shelled, whether or not broken	5%	Free	15%	Free	222.12	kg
	1203.00.00	12.03 Copra.	5%	Free	15%	Free	223.1	kg
	1204.00.00	12.04 Linseed, whether or not broken.	5%	Free	15%	Free	223.4	kg
		12.05 Rape or colz seeds, whether or not broken.						
	1205.10.00	- Low erucic acid rape or colza seeds	5%	Free	15%	Free	222.61	kg
	1205.90.00	- Other	5%	Free	15%	Free	222.61	kg
	1206.00.00	12.06 Sunflower seeds, whether or not broken.	5%	Free	15%	Free	222.4	kg
		12.07 Other oil seeds and oleaginous fruits, whether or not broken.						
●	1207.10.00	- Palm nuts and kernels	5%	Free	15%	Free	222.3	kg
●		- Cotton seeds :						
●	1207.21.00	- - Seed	5%	Free	15%	Free	222.3	kg
●	1207.29.00	- - Other	5%	Free	15%	Free	222.3	kg
●	1207.30.00	- Castor oil seeds	5%	Free	15%	Free		kg
●	1207.40.00	- Sesamum seeds	5%	Free	15%	Free	222.5	kg
●	1207.50.00	- Mustard seeds	5%	Free	15%	Free	222.62	kg
●	1207.60.00	- Safflower(*Carthamus tinctorius)* seeds	5%	Free	15%	Free		kg
●	1207.70.00	- Melon seeds	5%	Free	15%	Free		kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other :						
	1207.91.00	- - Poppy seeds	5%	Free	15%	Free	223.7	kg
	1207.99.00	- - Other	5%	Free	15%	Free	223.7	kg
		12.08 Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.						
	1208.10.00	- Of soya beans	5%	Free	15%	Free	223.9	kg
	1208.90.00	- Other	5%	Free	15%	Free	223.9	kg
		12.09 Seeds, fruit and spores, of a kind used for sowing.						
•	1209.10.00	- Sugar beet seeds	Free	Free	15%	Free	292.51	kg
		- Seeds of forage plants :						
•	1209.21.00	- - Lucerne (alfalfa) seeds	Free	Free	15%	Free	292.52	kg
•	1209.22.00	- - Clover (*Trifolium spp.*) seeds	Free	Free	15%	Free	292.52	kg
•	1209.23.00	- - Fescue seeds	Free	Free	15%	Free	292.52	kg
•	1209.24.00	- - Kentucky blue grass (*Poa pratensis L.*) seeds	Free	Free	15%	Free	292.52	kg
•	1209.25.00	- - Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	Free	Free	15%	Free	292.52	kg
	1209.29.00	- - Other	Free	Free	15%	Free	292.52	kg
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	Free	Free	15%	Free	292.53	kg
		- Other :						
	1209.91.00	- - Vegetable seeds	Free	Free	15%	Free	292.54	kg
	1209.99.00	- - Other	Free	Free	15%	Free	292.59	kg
		12.10 Hop cones, fresh or dried, whether or not ground, powedered or in form of pellets; lupulin.						
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	Free	15%	Free	054.84	kg
	1210.20.00	- Hop cones, ground or powdered in the form of pellets; lupulin	5%	Free	15%	Free	054.84	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	292.42	kg
1211.30.00	- Coca leaf	5%	Free	15%	Free	292.49	kg
1211.40.00	- Poppy straw	5%	Free	15%	Free	292.49	kg
1211.90.00	- Other	5%	Free	15%	Free	292.49	kg
	12.12 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.						
	- Seaweeds and other algae :						
• 1212.21.00	- - Fit for human consumption	5%	Free	15%	Free	292.97	kg
• 1212.29.00	- - Other	5%	Free	15%	Free	292.87	kg
	- Other :						
1212.91.00	- - Sugar beet	5%	Free	15%	Free	054.87	kg
• 1212.92.00	- - Locust beans (carob)	5%	Free	15%	Free		kg
• 1212.93.00	- - Sugar cane	5%	Free	15%	Free		kg
• 1212.94.00	- - Chicory roots	5%	Free	15%	Free		kg
1212.99	- - Other						
1212.99.10	- - - Yaqona or kava	5%	Free	15%	Free	054.89	kg
1212.99.90	- - - Other	5%	Free	15%	Free	054.89	kg
1213.00.00	12.13 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	5%	Free	15%	Free	081.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	12.14 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.						
1214.10.00	- Lucerne (alfalfa) meal and pellets	5%	Free	15%	Free	081.12	kg
1214.90.00	- Other	5%	Free	15%	Free	081.13	kg

Section II
Chapter 13
Notes

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Notes.

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 (heading17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea, or mate (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 2939);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

1301 Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)

1302 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	13.01 Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).						
1301.20.00	- Gum Arabic	5%	Free	15%	Free	292.22	kg
1301.90.00	- Other	5%	Free	15%	Free	292.29	kg
	13.02 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickners, whether or not modified, derived from vegetable products.						
	- Vegetable saps and extracts :						
1302.11.00	- - Opium	5%	Free	15%	Free	292.94	kg
1302.12.00	- - Of liquorice	5%	Free	15%	Free	292.94	kg
1302.13.00	- - Of hops	5%	Free	15%	Free	292.94	kg
1302.19.00	- - Other	5%	Free	15%	Free	292.94	kg
1302.20.00	- Pectic substance, pectinates and pectates	5%	Free	15%	Free	292.94	kg
	- Mucilages and thickeners, whether or not modified derived from vegetable products :						
1302.31.00	- - Agar-agar	5%	Free	15%	Free	292.96	kg
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	Free	15%	Free	292.96	kg
1302.39.00	- - Other	5%	Free	15%	Free	292.96	kg

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).

1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
1404	Vegetable products not elsewhere specified or included

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	14.01 Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, rafia, cleaned, bleached or dyed cereal straw, and lime bark).						
1401.10.00	- Bamboos	5%	Free	15%	Free	292.31	kg
1401.20.00	- Rattans	5%	Free	15%	Free	292.32	kg
1401.90.00	- Other	5%	Free	15%	Free	292.39	kg
	14.04 Vegetable products not elsewhere specified or included.						
1404.20.00	- Cotton linters	5%	Free	15%	Free	263.2	kg
1404.90.00	- Other	5%	Free	15%	Free	292.99	kg

Section III
Chapter 15
Notes

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 preparation 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 Nos 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 No. 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.

Sub-heading 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.

1501 Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03

1502 Fats of bovine animals, sheep or goats, other than those of heading 15.03

1503 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared

1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified

1505 Wool grease and fatty substances derived therefrom (including lanolin)

1506 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified

1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified

1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified

1509 Olive oil and its fractions, whether or not refined, but not chemically modified

1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of 1509

1511 Palm oil and its fractions, whether or not refined, but not chemically modified

1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified

1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified

1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified

1515 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified

1516 Animal or vegetables fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

1517 Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of 1516

1518 Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included

1520 Glycerol, crude; glycerol waters and glycerol lyes

1521 Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured

1522 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		15.01 Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.						
•	1501.10.00	- Lard	15%	Free	15%	Free	411.31	kg
•	1501.20.00	- Other pig fat	15%	Free	15%	Free	411.31	kg
•	1501.90.00	- Other	15%	Free	15%	Free	411.31	kg
		15.02 Fats of bovine animals, sheep or goats, other than those of heading 15.03.						
•	1502.10	- Tallow						
•	1502.10.10	- - - Edible tallow	15%	Free	15%	Free		kg
•	1502.10.90	- - - Other	5%	Free	15%	Free		kg
•	1502.90.00	- Other	5%	Free	15%	Free		kg
	1503.00	15.03 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.						
	1503.00.10	- - - Edible products	15%	Free	15%	Free	411.33	kg
	1503.00.90	- - - Other	5%	Free	15%	Free	411.33	kg
		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	5%	Free	15%	Free	411.11	kg
	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	5%	Free	15%	Free	411.12	kg
	1504.30.00	- Fats and oils and their fractions, of marine mammals	5%	Free	15%	Free	411.13	kg
	1505.00.00	15.05 Wool grease and fatty substances derived therefrom (including lanolin).	5%	Free	15%	Free	411.35	kg
	1506.00	15.06 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.						
	1506.00.10	- - - Edible products	15%	Free	15%	Free	411.39	kg
	1506.00.90	- - - Other	5%	Free	15%	Free	411.39	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	Free	Free	Free	Free	421.11	kg
1507.90.00	- Other	15%	Free	Free	Free	421.19	kg
	15.08 Ground-nut oil and its fractions, whether or not refined, but not chemically modified.						
1508.10.00	- Crude oil	Free	Free	Free	Free	421.31	kg
1508.90.00	- Other	15%	Free	Free	Free	421.39	kg
	15.09 Olive oil and its fractions, whether or not refined, but not chemically modified.						
1509.10.00	- Virgin	Free	Free	Free	Free	421.41	kg
1509.90.00	- Other	15%	Free	Free	Free	421.42	kg
1510.00	15.10 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.						
1510.00.10	- - - Crude oil	Free	Free	Free	Free	421.49	kg
1510.00.90	- - - Other	15%	Free	Free	Free	421.49	kg
	15.11 Palm oil and its fractions, whether or not refined, but not chemically modified.						
1511.10.00	- Crude oil	Free	Free	Free	Free	422.21	kg
1511.90.00	- Other	32%	Free	Free	Free	422.29	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 their fractions thereof :						
1512.11.00	- - Crude oil	Free	Free	Free	Free	421.51	kg
1512.19.00	- - Other	15%	Free	Free	Free	421.59	kg
	- Cotton-seed oil and its fractions :						
1512.21.00	- - Crude oil, whether or not gossypol has been removed	Free	Free	Free	Free	421.21	kg
1512.29.00	- - Other	15%	Free	Free	Free	421.29	kg
	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	Free	Free	15%	Free	422.31	kg
1513.19.00	- - Other	15%	Free	15%	Free	422.39	kg
	- Palm kernel or babassu oil and fractions thereof :						
1513.21.00	- - Crude oil	Free	Free	15%	Free	422.41	kg
1513.29.00	- - Other	15%	Free	15%	Free	422.49	kg
	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	Free	Free	Free	Free	421.7	kg
1514.19.00	- - Other	15%	Free	Free	Free	421.79	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
1514.91.00	- - Crude oil	Free	Free	Free	Free	421.71	kg
1514.99.00	- - Other	15%	Free	Free	Free	421.79	kg
	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	Free	Free	Free	Free	422.11	kg
1515.19.00	- - Other	15%	Free	Free	Free	422.19	kg
	- Maize (corn) oil and its fractions :						
1515.21.00	- - Crude oil	Free	Free	Free	Free	421.61	kg
1515.29.00	- - Other	15%	Free	Free	Free	421.69	kg
1515.30.00	- Castor oil and its fractions	5%	Free	15%	Free	422.5	kg
1515.50	- Sesame oil and its fractions						
1515.50.10	- - - Crude oil	Free	Free	Free	Free	421.8	kg
1515.50.90	- - - Other	15%	Free	Free	Free	421.8	kg
1515.90	- Other						
1515.90.10	- - - Crude oil	Free	Free	Free	Free	422.9	kg
1515.90.90	- - - Other	15%	Free	Free	Free	422.9	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	15.16 Animal or vegetables 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	15%	Free	Free	Free	431.21	kg
1516.20.00	- Vegetable fats and oils and their fractions	15%	Free	Free	Free	431.22	kg
	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	15%	Free	Free	Free	091.01	kg
1517.90	- Other						
1517.90.10	- - - Imitation lard, liquid margarine and shortenings; vegetable oils and fats used as ghee substitute and commonly known as "Vanaspati"	15%	Free	Free	Free	091.09	kg
1517.90.90	- - - Other	15%	Free	Free	Free	091.09	kg
1518.00.00	15.18 Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	Free	15%	Free	431.1	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1520.00.00	15.20 Glycerol, crude; glycerol waters and glycerol lyes.	5%	Free	15%	Free	512.22	kg
	15.21 Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
1521.10.00	- Vegetable waxes	5%	Free	15%	Free	431.4	kg
1521.90.00	- Other	5%	Free	15%	Free	431.4	kg
1522.00.00	15.22 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	Free	15%	Free	431.3	kg

Section IV

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

Notes.

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 5% by weight.

Chapter 16

Preparation 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 preparation fall in this chapter provided that they contain more than 10% 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 nett 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 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.

1601 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products

1602 Other prepared or preserved meat, meat offal or blood

1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates

1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs

1605 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1601.00.00	16.01 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	15%	Free	15%	Free	017.2	kg
	16.02 Other prepared or preserved meat, meat offal or blood.						
1602.10.00	- Homogenised preparations	15%	Free	15%	Free	098.11	kg
1602.20.00	- Of liver of any animal	15%	Free	15%	Free	017.3	kg
	- Of poultry of heading 01.05 :						
1602.31.00	- - Of turkeys	32%	Free	15%	Free	017.4	kg
1602.32.00	- - Of fowls of the species *Gallus domesticus*	32%	Free	15%	Free	017.4	kg
1602.39.00	- - Other	32%	Free	15%	Free	017.4	kg
	- Of swine :						
1602.41.00	- - Hams and cuts thereof	32%	Free	15%	Free	017.5	kg
1602.42.00	- - Shoulders and cuts thereof	32%	Free	15%	Free	017.5	kg
1602.49.00	- - Other, including mixtures	32%	Free	15%	Free	017.5	kg
1602.50	- Of bovine animals						
1602.50.10	- - - Corned meat	32%	Free	15%	Free	017.6	kg
1602.50.90	- - - Other	32%	Free	15%	Free	017.6	kg
1602.90	- Other, including preparations of blood of any animal .						
1602.90.10	- - - Corned meat of sheep or lamb	32%	Free	15%	Free	017.9	kg
1602.90.20	- - - Corned meat of other animals	5%	Free	15%	Free	017.9	kg
1602.90.90	- - - Other	32%	Free	15%	Free	017.9	kg
1603.00.00	16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	32%	Free	15%	Free	017.1	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	Free	Free	Free	037.11	kg
1604.12.00	- - Herring	32%	Free	Free	Free	037.12	kg
1604.13.00	- - Sardines, sardinella and brisling or sprats	32%	Free	Free	Free	037.12	kg
1604.14.00	- - Tunas, skipjack and bonito (Sarda spp.)	32%	Free	Free	Free	037.13	kg
1604.15.00	- - Mackerel	32%	Free	Free	Free	037.14	kg
1604.16.00	- - Anchovies	32%	Free	Free	Free	037.15	kg
• 1604.17.00	- - Eels	32%	Free	Free	Free		kg
1604.19.00	- - Other	32%	Free	Free	Free	037.15	kg
1604.20.00	- Other prepared or preserved fish	32%	Free	Free	Free	037.16	kg
	- Caviar and caviar substitutes :						
• 1604.31.00	- - Caviar	32%	Free	Free	Free		kg
• 1604.32.00	- - Caviar substitute	32%	Free	Free	Free		kg
	16.05 Crustaceans, molluscs and other aquatic inverte-brates, prepared or preserved.						
1605.10.00	- Crab	15%	Free	15%	Free	037.21	kg
	- Shrimps and prawns :						
• 1605.21.00	- - Not in airtight container	15%	Free	15%	Free	037.21	kg
• 1605.29.00	- - Other	15%	Free	15%	Free	037.21	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1605.30.00	- Lobster	15%	Free	15%	Free	037.21	kg
1605.40.00	- Other crustaceans	15%	Free	15%	Free	037.21	kg
	- Molluscs :						
1605.51.00	- - Oysters	15%	Free	15%	Free		kg
1605.52.00	- - Scallops, including queen scallops	15%	Free	15%	Free		kg
1605.53.00	- - Mussels	15%	Free	15%	Free		kg
1605.54.00	- - Cuttle fish, and squid	15%	Free	15%	Free		kg
1605.55.00	- - Octopus	15%	Free	15%	Free		kg
1605.56.00	- - Clams, cockles and arkshells	15%	Free	15%	Free		kg
1605.57.00	- - Abalone	15%	Free	15%	Free		kg
1605.58.00	- - Snails, other than sea snails	15%	Free	15%	Free		kg
1605.59.00	- - Other	15%	Free	15%	Free		kg
	- Other aquatic invertebrates :						
1605.61.00	- - Sea cucumbers	15%	Free	15%	Free		kg
1605.62.00	- - Sea urchins	15%	Free	15%	Free		kg
1605.63.00	- - Jellyfish	15%	Free	15%	Free		kg
1605.69.00	- - Other	15%	Free	15%	Free		kg

Section IV
Chapter 17
Notes

Chapter 17

Sugar 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 99.5º.

- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucroce by weight, in the dry state, corresponds to a polarimeter reading of 69º or more but less than 93º. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

1701 Cane or beet sugar and chemically pure sucrose, in solid form

1702 Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel

1703 Molasses resulting from the extraction or refining of sugar

1704 Sugar confectionery (including white chocolate), not containing cocoa

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	17.01 Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter :						
• 1701.12.00	- - Beet sugar	32%	Free	15%	3%	061.12	kg
• 1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	32%	Free	15%	3%		kg
• 1701.14.00	- - Other cane sugar	32%	Free	15%	3%		kg
	- Other :						
1701.91.00	- - Containing added flavouring or colouring matter :	32%	Free	15%	3%	061.21	kg
1701.99.00	- - Other	32%	Free	15%	3%	061.29	kg
	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	32%	Free	15%	Free	061.91	kg
1702.19.00	- - Other	32%	Free	15%	Free	061.91	kg
1702.20.00	- Maple sugar and maple syrup	32%	Free	15%	Free	061.92	kg
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	32%	Free	15%	Free	061.93	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	32%	Free	15%	Free	061.94	kg
1702.50.00	- Chemically pure fructose	32%	Free	15%	Free	061.95	kg
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	32%	Free	15%	Free	061.96	kg
1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	32%	Free	15%	Free	061.99	kg
	17.03 Molasses resulting from the extraction or refining of sugar.						
1703.10.00	- Cane molasses	32%	Free	15%	3%	061.51	kg
1703.90.00	- Other	32%	Free	15%	3%	061.59	kg
	17.04 sugar confectionery (including white chocolate), not containing cocoa.						
1704.10.00	- Chewing gum, whether or not sugar-coated	32%	15%	15%	Free	062.21	kg
1704.90.00	- Other	32%	15%	15%	Free	062.29	kg

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

1801 Cocoa beans, whole or broken, raw or roasted

1802 Cocoa shells, husks, skins and other cocoa waste

1803 Cocoa paste, whether or not defatted

1804 Cocoa butter, fat and oil

1805 Cocoa powder, not containing added sugar or other sweetening matter

1806 Chocolate and other food preparations containing cocoa

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1801.00.00	18.01 Cocoa beans, whole or broken, raw or roasted.	5%	Free	15%	Free	072.1	kg
1802.00.00	18.02 Cocoa shells, husks, skins and other cocoa waste.	5%	Free	15%	Free	072.5	kg
	18.03 Cocoa paste, whether or not defatted.						
1803.10.00	- Not defatted	5%	Free	15%	Free	072.31	kg
1803.20.00	- Wholly or partly defatted	5%	Free	15%	Free	072.32	kg
1804.00.00	18.04 Cocoa butter, fat and oil.	5%	Free	15%	Free	072.4	kg
1805.00.00	18.05 Cocoa powder, not containing added sugar or other sweetening matter.	5%	Free	15%	Free	072.2	kg
	18.06 Chocolate and other food preparations containing cocoa.						
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	5%	Free	15%	Free	073.1	kg
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg						
1806.20.10	- - - Chocolate confectionery in blocks, slabs or bars	32%	15%	15%	Free	073.2	kg
1806.20.20	- - - Beverages and preparations for making beverages	5%	Free	15%	Free	073.2	kg
1806.20.90	- - - Other	32%	15%	15%	Free	073.2	kg
	- Other, in blocks, slabs or bars :						
1806.31.00	- - Filled	32%	15%	15%	Free	073.3	kg
1806.32.00	- - Not filled	32%	15%	15%	Free	073.3	kg
1806.90	- Other :						
1806.90.10	- - - Chocolate coated products; sugar confectionery containing cocoa	32%	15%	15%	Free	073.9	kg
1806.90.90	- - - Other	32%	15%	15%	Free	073.9	kg

Chapter 19

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

Notes.

1.- This chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

(a) The term “groats” means cereal groats of Chapter 11;

(b) The terms “flour” and “meal” mean :

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06)

3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Export VAT	Statistical Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 de-fatted 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 infants use, put up for retail sale	5%	Free	15%	Free	098.93	kg
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	15%	Free	15%	Free	048.5	kg
1901.90	- Other :						
1901.90.10	- - - Preparations for making beverages and malt extract	5%	Free	15%	Free	098.94	kg
1901.90.90	- - - Other	32%	Free	15%	Free	098.94	kg
	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	32%	Free	15%	Free	048.3	kg
1902.19.00	- - Other	32%	Free	15%	Free	048.3	kg
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	32%	Free	15%	Free	098.91	kg
1902.30.00	- Other pasta	32%	Free	15%	Free	098.91	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1902.40.00	- Couscous	32%	Free	15%	Free	098.91	kg
1903.00.00	19.03 Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	5%	Free	15%	Free	056.45	kg
	19.04 Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.						
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	32%	15%	15%	Free	048.11	kg
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	32%	15%	15%	Free	048.11	kg
1904.30.00	- Bulgur wheat	32%	15%	15%	Free	048.12	kg
1904.90.00	- Other	32%	15%	15%	Free	048.12	kg
	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	32%	Free	15%	Free	048.41	kg
1905.20.00	- Gingerbread and the like	32%	Free	15%	Free	048.42	kg
	- Sweet biscuits; waffles and wafers :						
1905.31.00	- - Sweet biscuits	32%	15%	15%	Free	048.42	kg
1905.32	- - Waffles and wafer						
1905.32.10	- - - Wafers coated with chocolate	32%	15%	15%	Free	048.42	kg
1905.32.90	- - - Others	32%	15%	15%	Free	048.42	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1905.40.00	- Rusks, toasted bread and similar toasted products	32%	Free	15%	Free	048.41	kg
1905.90	- Other						
1905.90.10	- - - All other biscuits except sweet biscuits	32%	15%	15%	Free	048.42	kg
1905.90.90	- - - Other	32%	15%	15%	Free	048.42	kg

Chapter 20

Preparations of vegetables, fruits, 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 1905; 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 heading11.05 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 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 fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

Section IV
Chapter 20

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20ºC or corrected for 20ºC if the reading is made at a different temperature.

2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	056.71	kg
2001.90.00	- Other	15%	Free	15%	Free	056.71	kg
	20.02 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
2002.10.00	- Tomatoes, whole or in pieces	15%	Free	15%	Free	056.72	kg
2002.90.00	- Other	15%	Free	15%	Free	056.73	kg
	20.03 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						
2003.10.00	- Mushrooms of the genus agaricus	15%	Free	15%	Free	056.74	kg
2003.90.00	- Other	15%	Free	15%	Free	056.74	kg
	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	32%	15%	15%	Free	056.61	kg
2004.90.00	- Other vegetables and mixtures of vegetables	15%	Free	15%	Free	056.69	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	20.05 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.						
2005.10.00	- Homogenised vegetables	15%	Free	15%	Free	098.12	kg
2005.20.00	- Potatoes	32% or $4.45 per kg whichever is greater	15%	15%	Free	056.76	kg
2005.40.00	- Peas (Pisum Sativum)	15%	Free	15%	Free	056.79	kg
	- Beans (Vigna spp., Phaseolus spp.,) :						
2005.51.00	- - Beans, shelled	15%	Free	15%	Free	056.79	kg
2005.59.00	- - Other	15%	Free	15%	Free	056.79	kg
2005.60.00	- Asparagus	15%	Free	15%	Free	056.79	kg
2005.70.00	- Olives	15%	Free	15%	Free	056.79	kg
2005.80.00	- Sweet corn (Zea mays var. saccharata)	15%	Free	15%	Free	056.77	kg
	- Other vegetables and mixtures of vegetables :						
2005.91.00	- - Bamboo shoots	15%	Free	15%	Free	056.79	kg
2005.99.00	- - Other	15%	Free	15%	Free	056.79	kg
2006.00	20.06 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).						
2006.00.10	- - - Ginger, preserved by sugar	15%	Free	15%	Free	062.1	kg
2006.00.90	- - - Other	15%	Free	15%	Free	062.1	kg
	20.07 Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.						
2007.10.00	- Homogenised preparations	32%	Free	15%	Free	098.13	kg
	- Other :						
2007.91.00	- - Citrus fruits	32%	Free	15%	Free	058.1	kg
2007.99.00	- - Other	32%	Free	15%	Free	058.1	kg

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.						
		- Nuts, ground-nuts and other seeds, whether or not mixed together :						
	2008.11	- - Ground-nuts						
	2008.11.10	- - - Peanut butter	32%	Free	15%	Free	058.92	kg
	2008.11.90	- - - Other	32%	Free	15%	Free	058.92	kg
	2008.19.00	- - Other, including mixtures	15%	Free	15%	Free	058.92	kg
	2008.20.00	- Pineapples	15%	Free	15%	Free	058.93	kg
	2008.30.00	- Citrus fruit	15%	Free	15%	Free	058.94	kg
	2008.40.00	- Pears	15%	Free	15%	Free	058.96	kg
	2008.50.00	- Apricots	15%	Free	15%	Free	058.95	kg
	2008.60.00	- Cherries	15%	Free	15%	Free	058.95	kg
	2008.70.00	- Peaches including nectarines	15%	Free	15%	Free	058.95	kg
	2008.80.00	- Strawberries	15%	Free	15%	Free	058.96	kg
		- Other, including mixtures other than those of subheading 2008.19 :						
	2008.91.00	- - Palm hearts	15%	Free	15%	Free	058.96	kg
●	2008.93.00	- - Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)*	15%	Free	15%	Free		kg
●	2008.97.00	- - Mixtures	15%	Free	15%	Free		kg
	2008.99.00	- - Other	15%	Free	15%	Free	058.96	kg
		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	32%	Free	15%	Free	059.1	kg

Section IV
Chapter 20

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2009.12.00	- - Not frozen, of a Brix value not exceeding 20	32%	Free	15%	Free	059.1	kg
	2009.19.00	- - Other	32%	Free	15%	Free	059.1	kg
		- Grapefruit(including pomelo) juice :						
	2009.21.00	- - Of a brix value not exceeding 20	32%	Free	15%	Free	059.2	kg
	2009.29.00	- - Other	32%	Free	15%	Free	059.2	kg
		- Juice of any other single citrus fruit :						
	2009.31.00	- - Of a Brix value not exceeding 20	32%	Free	15%	Free	059.3	kg
	2009.39.00	- - Other	32%	Free	15%	Free	059.3	kg
		- Pineapple :						
	2009.41.00	- - Of a Brix value not exceeding 20	32%	Free	15%	Free	059.91	kg
	2009.49.00	- - Other	32%	Free	15%	Free	059.91	kg
	2009.50.00	- Tomato juice	32%	Free	15%	Free	059.92	kg
		- Grape juice (including grape must) :						
	2009.61.00	- - Of a Brix value not exceeding 30	32%	Free	15%	Free	059.93	kg
	2009.69.00	- - Other	32%	Free	15%	Free	059.93	kg
		- Apple juice :						
	2009.71.00	- - Of a Brix value not exceeding 20	32%	Free	15%	Free	059.94	kg
	2009.79.00	- - Other	32%	Free	15%	Free	059.94	kg
		- Juice of any other single fruit or vegetable:						
●	2009.81.00	- - Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)* juice	32%	Free	15%	Free		kg
●	2009.89.00	- - Other	32%	Free	15%	Free		kg
	2009.90.00	- Mixtures of juices	32%	Free	15%	Free	059.96	kg

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 (heading09.02);

(d) Spices or other products of heading 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 250g. 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.

2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other raosted coffee substitutes, and extracts, essences and concentrates thereof
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of 3002); prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2104	Soups and broths and preparations therefor; homogenised composite food preparations
2105	Ice cream and other edible ice, whether or not containing cocoa
2106	Food preparations not elsewhere specified or included

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	21.01 Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; 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	15%	Free	15%	Free	071.31	kg
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15%	Free	15%	Free	071.31	kg
2101.20.00	- Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate'	15%	Free	15%	Free	074.32	kg
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15%	Free	15%	Free	071.33	kg
	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 yeast	5%	Free	15%	Free	098.6	kg
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	5%	Free	15%	Free	098.6	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2102.30.00	- Prepared baking powders	32%	Free	15%	Free	098.6	kg
	21.03 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
2103.10.00	- Soya sauce	32%	Free	15%	Free	098.41	kg
2103.20.00	- Tomato ketchup and other tomato sauces	32%	Free	15%	Free	098.42	kg
2103.30.00	- Mustard flour and meal and prepared mustard	5%	Free	15%	Free	098.43	kg
2103.90.00	- Other	32%	Free	15%	Free	098.49	kg
	21.04 Soups and broths and preparations therefor; preparations homogenised composite food preparations.						
2104.10.00	- Soups and broths and preparations therefor	15%	Free	15%	Free	098.5	kg
2104.20.00	- Homogenised composite food preparations	15%	Free	15%	Free	098.14	kg
2105.00.00	21.05 Ice cream and other edible ice, whether or not containing cocoa.	32%	Free	15%	Free	022.33	kg
	21.06 Food preparations not elsewhere specified or included.						
2106.10.00	- Protein concentrates and textured protein substances	32%	Free	15%	Free	098.99	kg
2106.90	- Other						
2106.90.10	- - - Food preparations of flour or meal	32%	Free	15%	Free	098.99	kg

Section IV
Chapter 21

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2106.90.20	- - - Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901	32%	10%	15%	Free	098.99	kg
	- - - Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages :						
2106.90.31	- - - - Of an alcoholic strength by volume of 11.49% vol. or less	32%	10%	15%	Free	098.99	l
2106.90.32	- - - - Of an alcoholic strength by volume exceeding 11.49% vol. but not exceeding 57.12% vol.	$47.28 per litre	10%	15%	Free	098.99	l
2106.90.39	- - - - Of an alcoholic strength by volume exceeding 57.12% vol.	$82.78 per l/al.	10%	15%	Free	098.99	l/a
2106.90.40	- - - Ice Cream mix	32%	Free	15%	Free	098.99	kg
2106.90.90	- - - Other	32%	Free	15%	Free	098.99	kg

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 NO 25.01);

(c) Distilled or coductivity 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 Chapter 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

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

Subheading Note.

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

Additional Notes

1.- Throughout this Schedule

(a) In the case of any item where duty is payable according to the alcohol content, such content shall be ascertained by means of Gay Lussac's hydrometer. If such content cannot be correctly ascertained by the direct use of the hydrometer it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate;

(b) The expression "litre of alcohol" means a litre of alcohol contained in a product.

Section IV
Chapter 22
Notes

2.- Wines, grape must and other beverages of a strength exceeding 28.50°G.L and falling within items Nos.2204.10.90, 2204.21.90, 2204.29.90, 2204.30.00, 2205.10.90, 2205.90.90, 2206.00.29 and 2206.00.99 are to attract the rates of duty applicable to spirits falling within item No. 2208.20.20.

2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of 20.09
2203	Beer made from malt
2204	Wine of fresh grapes, including fortified wines; grape must other than that of 20.09
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2206	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
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages
2209	Vinegar and substitutes for vinegar obtained from acetic acid

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	15%	15%	Free	111.01	l
2201.90.00	- Other	32%	15%	15%	Free	111.01	l
	22.02 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetables juices of heading 20.09.						
2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	32%	15%	15%	Free	111.02	l
2202.90.00	- Other	32%	15%	15%	Free	111.02	l
2203.00	22.03 Beer made from malt.						
2203.00.10	- - - Of an alcoholic strength by volume of 5% vol. or less	$2.22 per litre	15%	15%	Free	112.31	l
2203.00.90	- - - Of an alcoholic strength by volume exceeding 5% vol.	$3.02 per litre	15%	15%	Free	112.39	l

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	22.04 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.						
2204.10	- Sparkling wine						
2204.10.10	- - - Of an alcoholic strength by volume of 1.15% vol or less	32%	15%	15%	Free	112.15	l
2204.10.90	- - - Other	$4.71 per litre	15%	15%	Free	112.15	l
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :						
2204.21	- - In containers holding 2 1 or less						
2204.21.10	- - - Of an alcohol strength by volume of 1.15% vol or less	32%	15%	15%	Free	112.17	l
2204.21.90	- - - Other	$4.17 per litre	15%	15%	Free	112.17	l
2204.29	- - Other :						
2204.29.10	- - - Of an alcohol strength by volume of 1.15% vol or less	32%	15%	15%	Free	112.17	l
2204.29.90	- - - Other	$4.17 per litre	15%	15%	Free	112.17	l
2204.30.00	- Other grape must	5%	Free	15%	Free	112.11	l
	22.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
2205.10	- In containers holding 2 litres or less						
2205.10.10	- - - Of an alcohol strength by volume of 1.15% vol or less	32%	15%	15%	Free	112.13	l

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2205.10.90	- - - Other	$4.17 per litre	15%	15%	Free	112.13	l
2205.90	- Other						
2205.90.10	- - - Of an alcohol strength by volume of 1.15% vol or less	32%	15%	15%	Free	112.13	l
2205.90.90	- - - Other	$4.17 per litre	15%	15%	Free	112.13	l
2206.00	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.						
	- - - Ginger beer and herb beer :						
2206.00.11	- - - - Of an alcoholic strength by volume of 1.15% vol or less	32%	15%	15%	Free	112.2	l
2206.00.19	- - - - Of an alcoholic strength by volume exceeding 1.15% vol	$2.88 per litre	15%	15%	Free	112.2	l
	- - - Other fermented beverages, sparkling :						
2206.00.21	- - - - Of an alcoholic strength by volume not exceeding 1.15% vol.	32%	15%	15%	Free	112.2	l
2206.00.22	- - - - Of an alcoholic strength by volume exceeding 1.15% vol. but not exceeding 6% vol.	$2.88 per litre	15%	15%	Free	112.2	l
2206.00.29	- - - - Other	$4.60 per litre	15%	15%	Free	112.2	l
	- - - Other fermented beverages, still :						
2206.00.91	- - - - Of an alcoholic strength by volume not exceeding 1.15% vol.	32%	15%	15%	Free	112.2	l

Section IV
Chapter 22
22.07/22.08

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2206.00.92	- - - - Of an alcoholic strength by volume exceeding 1.15% vol. but not exceeding 6% vol.	$2.88 per litre	15%	15%	Free	112.2	l
2206.00.99	- - - - Other	$4.17 per litre	15%	15%	Free	112.2	l
	22.07 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.						
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	$82.78 per litre of alcohol	15%	15%	Free	512.15	la
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength						
2207.20.10	- - - Of an alcoholic strength by volume of 57.12% vol or less	$47.28 per litre	15%	15%	Free	512.16	l
2207.20.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	512.16	la
	22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.						
2208.20	- Spirits obtained by distilling grape wine or grape marc						
2208.20.10	- - - Of an alcoholic strength by volume of 11.49% vol or less (for example, Cognac and brandy)	$1.86 per litre	15%	15%	Free	112.42	l

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2208.20.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol (for example, Cognac and brandy)	$47.28 per litre	15%	15%	Free	112.42	l
2208.20.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol (for example, Cognac and brandy)	$82.78 per litre of alcohol	15%	15%	Free	112.42	la
2208.30	- Whiskies						
2208.30.10	- - - Of an alcoholic strength by volume of 11.49% vol or less.	$1.86 per litre	15%	15%	Free	112.41	l
2208.30.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol	$47.28 per litre	15%	15%	Free	112.41	l
2208.30.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	112.41	la
2208.40	- Rum and other spirits obtained by distilling fermented sugarcane products						
2208.40.10	- - - Of an alcoholic strength by volume of 11.49% vol or less	$1.86 per litre	15%	15%	Free	112.44	l
2208.40.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol	$47.28 per litre	15%	15%	Free	112.44	l
2208.40.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	112.44	la
2208.50	- Gin and Geneva						
2208.50.10	- - - Of an alcoholic strength by volume of 11.49% vol or less	$1.86 per litre	15%	15%	Free	112.45	l
2208.50.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12 vol	$47.28 per litre	15%	15%	Free	112.45	l
2208.50.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	112.45	la

Section IV
Chapter 22

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2208.60	- Vodka						
2208.60.10	- - - Of an alcoholic strength by volume of 11.49% vol or less	$1.86 per litre	15%	15%	Free	112.49	l
2208.60.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol	$47.28 per litre	15%	15%	Free	112.49	l
2208.60.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	112.49	la
2208.70	- Liqueurs and cordials						
	- - - Liqueurs :						
2208.70.11	- - - - Of an alcoholic strength by volume of 11.49% volume or less	$1.86 per litre	15%	15%	Free	112.49	l
2208.70.12	- - - - Of an alcoholic strength by volume exceeding 11.49% but not exceeding 57.12% vol	$47.28 per litre	15%	15%	Free	112.49	l
2208.70.19	- - - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	112.49	la
	- - - Cordials						
2208.70.21	- - - - Of an alcoholic strength by volume of 11.49% volume or less	$1.86 per litre	15%	15%	Free	112.49	l
2208.70.22	- - - - Of an alcoholic strength by volume exceeding 11.49% but not exceeding 57.12% vol	$47.28 per litre	15%	15%	Free	112.49	l
2208.70.29	- - - - Of an alcoholic strength by volume exceeding 57.12% vol	$82.78 per litre of alcohol	15%	15%	Free	112.49	la
2208.90	- Other						
	- - - Of an alcoholic strength by volume of 11.49% vol or less :						
2208.90.11	- - - - Undenatured ethyl alcohol	$1.86 per litre	15%	15%	Free	112.49	l
2208.90.19	- - - - Other	$1.86 per litre	15%	15%	Free	112.49	l

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol :						
2208.90.21	- - - - Undenatured ethyl alcohol	$47.28 per litre	15%	15%	Free	112.49	l
2208.90.29	- - - - Other	$47.28 per litre	15%	15%	Free	112.49	l
	- - - Of an alcoholic strength by volume exceeding 57.12% vol :						
2208.90.91	- - - - Undenatured ethyl alcohol	$82.78 per litre of alcohol	15%	15%	Free	112.49	la
2208.90.99	- - - - Other	$82.78 per litre of alcohol	15%	15%	Free	112.49	la
2209.00.00	22.09 Vinegar and substitutes for vinegar obtained from acetic acid.	15%	Free	15%	Free	098.44	l

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 material 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.

2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
2306	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 2304 or 2305
2307	Wine lees; argol
2308	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
2309	Preparations of a kind used in animal feeding

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	081.41	kg
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	15%	Free	15%	Free	081.42	kg
	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)	5%	Free	15%	Free	081.24	kg
2302.30.00	- Of wheat	5%	Free	15%	Free	081.26	kg
2302.40.00	- Of other cereals	5%	Free	15%	Free	081.29	kg
2302.50.00	- Of leguminous plants	5%	Free	15%	Free	081.23	kg
	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	5%	Free	15%	Free	081.51	kg
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5%	Free	15%	Free	081.52	kg
2303.30.00	- Brewing or distilling dregs and waste	5%	Free	15%	Free	081.53	kg
2304.00.00	23.04 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	5%	Free	15%	Free	081.31	kg
2305.00.00	23.05 Oil-cake and other solid residues, whether or not ground or in the "form" of pellets, resulting from the extraction of ground-nut oil.	5%	Free	15%	Free	081.32	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	081.33	kg
2306.20.00	- Of linseed	5%	Free	15%	Free	081.34	kg
2306.30.00	- Of sunflower seeds	5%	Free	15%	Free	081.35	kg
	- Of rape of colza seeds :						
2306.41.00	- - Of low erucic acid rape or colza seeds	5%	Free	15%	Free	081.36	kg
2306.49.00	- - Other	5%	Free	15%	Free	081.36	kg
2306.50.00	- Of coconut or copra	5%	Free	15%	Free	081.37	kg
2306.60.00	- Of palm nuts or kernels	5%	Free	15%	Free	081.38	kg
2306.90.00	- Other	5%	Free	15%	Free	081.39	kg
2307.00.00	23.07 Wine lees; argol.	5%	Free	15%	Free	081.94	kg
2308.00.00	23.08 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.	5%	Free	15%	Free	081.19	kg
	23.09 Preparations of a kind used in animal feeding.						
2309.10.00	- Dog or cat food, put up for retail sale	15%	Free	15%	Free	081.95	kg
2309.90.00	- Other	15%	Free	15%	Free	081.99	kg

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.

2401	Unmanufactured tobacco; tobacco refuse
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	24.01 Unmanufactured tobacco; tobacco refuse.						
2401.10.00	- Tobacco, not stemmed/stripped	$145.03 per kg	15%	15%	Free	121.1	kg
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	$145.03 per kg	15%	15%	Free	121.2	kg
2401.30.00	- Tobacco refuse	$145.03 per kg	15%	15%	Free	121.3	kg
	24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.						
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	$93.37 per kg	15%	15%	Free	122.1	kg
2402.20.00	- Cigarettes containing tobacco	$153.76 per kg or 1000 cigarettes, whichever is the greater	$132.73 per kg	15%	Free	122.2	kg
2402.90	- Other						
2402.90.10	- - - Cigars, cheroots and cigarillos, containing tobacco substitutes	$93.37 per kg	15%	15%	Free	122.3	kg
2402.90.90	- - - Cigarettes containing tobacco substitutes	$153.76 per kg or 1000 cigarettes, whichever is the greater	$132.73 per kg	15%	Free	122.3	kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		24.03 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.						
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :						
●	2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	$93.37 per kg	15%	15%	Free		kg
●	2403.19.00	- - Other	$93.37 per kg	15%	15%	Free		kg
		- Other :						
	2403.91.00	- - Homogenised or recon-stituted tobacco	$93.37 per kg	15%	15%	Free	122.39	kg
	2403.99	- - Other						
	2403.99.10	- - - Tobacco extracts and essences	32%	15%	15%	Free	122.39	kg
	2403.99.90	- - - Other	$93.37 per kg	15%	15%	Free	122.39	kg

Chapter 25
Notes

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, magnatic separation or other mechnical 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 products particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

(b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading28.21);

(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 No 71.02 or 71.03);

(g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(h) Billiard chalks (heading 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, inter alia, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

2501 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

2502 Unroasted iron pyrites

2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur

2504 Natural graphite

2505 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26

2506 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape

2507 Kaolin and other kaolinic clays, whether or not calcined

2508 Other clays (not including expanded clays of 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths

2509 Chalk

2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk

2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 2816

2512 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

2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated

2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape

2515 Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape

2516 Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape

2517 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of 2515 or 2516, whether or not heat-treated

2518 Dolomite, whether or not calcined; or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.

2519 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure

2520 Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders

2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement

2522 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 2825

2523 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers

2524 Asbestos

2525 Mica, including splittings; mica waste

2526 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc

2528 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight

2529 Feldspar; leucite; nepheline and nepheline syenite; fluorspar

2530 Mineral substances not elsewhere specified or included

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2501.00.00	25.01 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water.	5%	Free	15%	Free	278.3	kg
2502.00.00	25.02 Unroasted iron pyrites.	5%	Free	15%	Free	274.2	kg
2503.00.00	25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5%	Free	15%	Free	274.1	kg
	25.04 Natural graphite.						
2504.10.00	- In powder or in flakes	5%	Free	15%	Free	278.22	kg
2504.90.00	- Other	5%	Free	15%	Free	278.22	kg
	25.05 Natural sands of all kinds whether or not coloured, other than metal bearing sands of Chapter 26.						
2505.10.00	- Silica sands and quartz sands	5%	Free	15%	Free	273.31	kg
2505.90.00	- Other	5%	Free	15%	Free	273.39	kg
	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	5%	Free	15%	Free	278.51	kg
2506.20	- Quartzite						
2506.20.10	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	15%	Free	278.51	kg
2506.20.90	- - - Other	5%	Free	15%	Free	278.51	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2507.00.00	25.07 Kaolin and other kaolinic clays whether or not calcined.	5%	Free	15%	Free	278.26	kg
	25.08 Other clays (not including expanded clays of heading 68.06), andalusite, kynite and sillimanate, whether or not calcined; mullite; chamotte or dinas earths.						
2508.10.00	- Bentonite	5%	Free	15%	Free	278.27	kg
2508.30.00	- Fire clay	5%	Free	15%	Free	278.29	kg
2508.40.00	- Other clays	5%	Free	15%	Free	278.29	kg
2508.50.00	- Andalusite, kyanite and sillimanite	5%	Free	15%	Free	278.29	kg
2508.60.00	- Mullite	5%	Free	15%	Free	278.29	kg
2508.70.00	- Chamotte or dinas earths	5%	Free	15%	Free	278.29	kg
2509.00.00	25.09 Chalk.	5%	Free	15%	Free	278.91	kg
	25.10 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.						
2510.10.00	- Unground	5%	Free	15%	Free	272.31	kg
2510.20.00	- Ground	5%	Free	15%	Free	272.32	kg
	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)	5%	Free	15%	Free	278.92	kg
2511.20.00	- Natural barium carbonate (witherite)	5%	Free	15%	Free	278.92	kg
2512.00.00	25.12 Siliceous fossil meals (for example, kieselghur, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparant specific gravity of 1 or less.	5%	Free	15%	Free	278.95	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
2513.10.00	- Pumice stone	5%	Free	15%	Free	277.23	kg
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	5%	Free	15%	Free	277.22	kg
2514.00	25.14 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
2514.00.10	- - - Merely cut, by sawing or other-wise, into blocks or slabs of a rectangular (including square) shape	5%	Free	15%	Free	273.11	kg
2514.00.90	- - - Other	5%	Free	15%	Free	273.11	kg
	25.15 Marble, travetine, 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	5%	Free	15%	Free	273.12	kg
2515.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	15%	Free	273.12	kg
2515.20.00	- Ecaussine and other calcareous monumental or buildidng stone; alabaster	5%	Free	15%	Free	273.12	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	273.13	kg
2516.12.00	- - Merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape	5%	Free	15%	Free	273.13	kg
2516.20.00	- Sandstone :	5%	Free	15%	Free	273.13	kg
2516.90.00	- Other monumental or building stone	5%	Free	15%	Free	273.13	kg
	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 No. 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 metal-ling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	Free	15%	Free	273.4	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	Free	15%	Free	273.4	kg
2517.30.00	- Tarred macadam	5%	Free	15%	Free	273.4	kg
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :						
2517.41.00	- - Of marble	5%	Free	15%	Free	273.4	kg
2517.49.00	- - Other	5%	Free	15%	Free	273.4	kg
	25.18 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.						
2518.10	- Dolomite not calcined or sintered						
2518.10.10	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	15%	Free	278.23	kg
2518.10.90	- - - Other	5%	Free	15%	Free	278.23	kg
2518.20	- Calcined or sintered dolomite :						
2518.20.10	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	15%	Free	278.23	kg
2518.20.90	- - - Other	5%	Free	15%	Free	278.23	kg
2518.30.00	- Dolomite ramming mix	5%	Free	15%	Free	278.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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)	5%	Free	15%	Free	278.24	kg
2519.90.00	- Other	5%	Free	15%	Free	278.25	kg
	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	5%	Free	15%	Free	273.23	kg
2520.20.00	- Plasters	5%	Free	15%	Free	273.24	kg
2521.00.00	25.21 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5%	Free	15%	Free	273.22	kg
	25.22 Quicklime, slaked lime and hydraulic lime, other then calcium oxide and hydroxide of heading 28.25.						
2522.10.00	- Quicklime	5%	Free	15%	Free	661.11	kg
2522.20.00	- Slaked lime	5%	Free	15%	Free	661.12	kg
2522.30.00	- Hydraulic lime	5%	Free	15%	Free	661.13	kg
	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	32%	10%	15%	Free	661.2	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Portland cement.						
2523.21.00	- - White cement, whether or not artificially coloured	15%	10%	15%	Free	661.22	kg
2523.29.00	- - Other	15%	10%	15%	Free	661.22	kg
2523.30.00	- Aluminous cement	15%	10%	15%	Free	661.23	kg
2523.90.00	- Other hydraulic cements	15%	10%	15%	Free	661.29	kg
	25.24 Asbestos.						
2524.10.00	- Crocidolite	5%	Free	15%	Free	278.4	kg
2524.90.00	- Other	5%	Free	15%	Free	278.4	kg
	25.25 Mica, including splittings; mica waste.						
2525.10.00	- Crude mica and mica rifted into sheets or splittings	5%	Free	15%	Free	278.52	kg
2525.20.00	- Mica powder	5%	Free	15%	Free	278.52	kg
2525.30.00	- Mica waste	5%	Free	15%	Free	278.52	kg
	25.26 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.						
2526.10	- Not crushed, not powdered						
2526.10.10	- - - Merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square)	5%	Free	15%	Free	278.93	kg
2526.10.90	- - - Other	5%	Free	15%	Free	278.93	kg
2526.20.00	- Crushed or powdered	5%	Free	15%	Free	278.93	kg
• 2528.00.00	25.28 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.	5%	Free	15%	Free	278.94	kg
	25.29 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2529.10.00	- Feldspar	5%	Free	15%	Free	278.53	kg
	- Fluorspar:						
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	5%	Free	15%	Free	278.54	kg
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	5%	Free	15%	Free	278.54	kg
2529.30.00	- Leucite; nepheline and nepheline syenite	5%	Free	15%	Free	278.53	kg
	25.30 Mineral substances not elsewhere specified or included.						
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	5%	Free	15%	Free	278.98	kg
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	5%	Free	15%	Free	278.99	kg
2530.90.00	- Other	5%	Free	15%	Free	278.99	kg

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 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);

(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 mettallurgical 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-mettallurgical 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.

2601	Iron ores and concentrates, including roasted iron pyrites
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 10% or more, calculated on the dry weight
2603	Copper ores and concentrates
2604	Nickel ores and concentrates
2605	Cobalt ores and concentrates
2606	Aluminium ores and concentrates
2607	Lead ores and concentrates
2608	Zinc ores and concentrates
2609	Tin ores and concentrates
2610	Chromium ores and concentrates
2611	Tungsten ores and concentrates
2612	Uranium or thorium ores and concentrates
2613	Molybdenum ores and concentrates
2614	Titanium ores and concentrates
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
2616	Precious metal ores and concentrates
2617	Other ores and concentrates
2618	Granulated slag (slag sand) from the manufacture of iron or steel
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
2620	Ash and residues (other than from the manufacture of iron or steel), containing arsenic metals or their compounds
2621	Other slag and ash, including seaweed ash (kelp)

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	26.01 Iron ores and concentrates, including roasted iron pyrites.						
	- Iron ores and concentrates, other than roasted iron pyrites :						
2601.11.00	- - Non-agglomerated	5%	Free	15%	Free	281.5	kg
2601.12.00	- - Agglomerated	5%	Free	15%	Free	281.6	kg
2601.20.00	- Roasted iron pyrites	5%	Free	15%	Free	281.4	kg
2602.00.00	26.02 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%	Free	15%	Free	287.7	kg
2603.00.00	26.03 Copper ores and concentrates.	5%	Free	15%	Free	283.1	kg
2604.00.00	26.04 Nickel ores and concentrates.	5%	Free	15%	Free	284.1	kg
2605.00.00	26.05 Cobalt ores and concentrates.	5%	Free	15%	Free	287.93	kg
2606.00.00	26.06 Aluminium ores and concentrates.	5%	Free	15%	Free	285.1	kg
2607.00.00	26.07 Lead ores and concentrates.	5%	Free	15%	Free	287.4	kg
2608.00.00	26.08 Zinc ores and concentrates.	5%	Free	15%	Free	287.5	kg
2609.00.00	26.09 Tin ores and concentrates.	5%	Free	15%	Free	287.6	kg
2610.00.00	26.10 Chromium ores and concentrates.	5%	Free	15%	Free	287.91	kg
2611.00.00	26.11 Tungsten ores and concentrates.	5%	Free	15%	Free	287.92	kg
	26.12 Uranium or thorium ores and concentrates.						
2612.10.00	- Uranium ores and concentrates	5%	Free	15%	Free	286.1	kg
2612.20.00	- Thorium ores and concentrates	5%	Free	15%	Free	286.2	kg
	26.13 Molybdenum ores and concentrates.						
2613.10.00	- Roasted	5%	Free	15%	Free	287.81	kg
2613.90.00	- Other	5%	Free	15%	Free	287.82	kg
2614.00.00	26.14 Titanium ores and concentrates.	5%	Free	15%	Free	287.83	kg
	26.15 Niobium, tantalum, vanadium or zirconium ores and concentrates.						
2615.10.00	- Zirconium ores and concentrates	5%	Free	15%	Free	287.84	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2615.90.00	- Other	5%	Free	15%	Free	287.85	kg
	26.16 Precious metal ores and concentrates.						
2616.10.00	- Silver ores and concentrates	5%	Free	15%	Free	289.11	kg
2616.90	- Other						
2616.90.10	- - - Gold ores and concentrates	5%	Free	15%	Free	289.19	kg
2616.90.20	- - - Platinum ores and concentrates	5%	Free	15%	Free	289.19	kg
2616.90.90	- - - Other	5%	Free	15%	Free	289.19	kg
	26.17 Other ores and concentrates.						
2617.10.00	- Antimony ores and concentrates	5%	Free	15%	Free	287.99	kg
2617.90.00	- Other	5%	Free	15%	Free	287.99	kg
2618.00.00	26.18 Granulated slag (slag sand) from the manufacture of iron or steel.	5%	Free	15%	Free	278.61	kg
2619.00.00	26.19 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	5%	Free	15%	Free	278.6	kg
	26.20 Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.						
	- Containing mainly zinc:						
2620.11.00	- - Hard zinc spelter	5%	Free	15%	Free	288.1	kg
2620.19.00	- - Other	5%	Free	15%	Free	288.1	kg
	- Containing mainly lead :						
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	Free	15%	Free	288.1	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2620.29.00	- - Other	5%	Free	15%	Free	288.1	kg
2620.30.00	- Containing mainly copper	5%	Free	15%	Free	288.1	kg
2620.40.00	- Containing mainly aluminium	5%	Free	15%	Free	288.1	kg
2620.60.00	- Containing arsenic, mercury, thallium for their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	5%	Free	15%	Free	288.1	kg
	- Other :						
2620.91.00	- - Containing antimony, beryllium cadmium, chromium or their mixtures	5%	Free	15%	Free	288.1	kg
2620.99.00	- - Other	5%	Free	15%	Free	288.1	kg
	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	5%	Free	15%	Free	278.69	kg
2621.90.00	- Other	5%	Free	15%	Free	278.69	kg

Section V
Chapter 27
Notes

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 300ºC, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purpose of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 of 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 Note.

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 keal/kg.

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

- 4.- For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

- 5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as fuel, derived from animal or vegetable fats and oils whether or not used.

2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2702	Lignite, whether or not agglomerated, excluding jet
2703	Peat (including peat litter), whether or not agglomerated
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
2709	Petroleum oils and oils obtained from bituminous minerals, crude
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
2711	Petroleum gases and other gaseous hydrocarbons
2712	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
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)

Section V
Chapter 27
27.01/27.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal.						
	- Coal, whether or not pulverised, but not agglomerated :						
2701.11.00	- - Anthracite	5%	Free	15%	Free	321.1	kg
2701.12.00	- - Bituminous coal	5%	Free	15%	Free	321.21	kg
2701.19.00	- - Other coal	5%	Free	15%	Free	321.22	kg
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	Free	15%	Free	322.1	kg
	27.02 Lignite, whether or not agglomerated excluding jet.						
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	5%	Free	15%	Free	322.21	kg
2702.20.00	- Agglomerated lignite	5%	Free	15%	Free	322.22	kg
2703.00.00	27.03 Peat (including peat litter), whether or not agglomerated.	5%	Free	15%	Free	322.3	kg
2704.00.00	27.04 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	5%	Free	15%	Free	325.0	kg
2705.00.00	27.05 Coal gas, water gas, producer gas and similar gasses, other than petroleum gases and other gaseous hydrocarbons.	5%	Free	15%	Free	345.0	kg
2706.00.00	27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	Free	15%	Free	335.21	kg
	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	- Benzol (benzene)	44¢ per litre	Free	15%	Free	335.22	l
2707.20.00	- Toluol (toluene)	44¢ per litre	Free	15%	Free	335.23	l

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2707.30.00	- Xylol (xylenes)	44¢ per litre	Free	15%	Free	335.24	l
2707.40.00	- Naphthalene	5%	Free	15%	Free	335.25	l
2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method						
2707.50.10	- - - Having a flash point of 23°C or less	44¢ per litre	Free	15%	Free	335.25	l
2707.50.90	- - - Other	5%	Free	15%	Free	335.25	kg
	- Other :						
2707.91.00	- - Creosote	5%	Free	15%	Free	335.25	kg
2707.99.00	- - Other	5%	Free	15%	Free	335.25	kg
	27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars.						
2708.10.00	- Pitch	5%	Free	15%	Free	335.31	kg
2708.20.00	- Pitch coke	5%	Free	15%	Free	335.32	kg
2709.00.00	27.09 Petroleum oils and oils obtained from bituminous minerals, crude.	5%	Free	15%	Free	333.0	kg
	27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.						
	- Petroleum oils and oils obtained from bituminous minerals, (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :						
2710.12-	- - Light oils and preparations						
	- - - Having a flash point of 23°C or less :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 2710.12.11	- - - - For use in internal combustion engine containing octane rating not exceeding 96 and having lead content not exceeding 0.3 g/l	44¢ per litre	Free	15%	Free		l
● 2710.12.12	- - - - For use as fuel in internal combustion engine, containing octane rating exceeding 96 and having lead content of 0.3 g/l	44¢ per litre	Free	15%	Free		l
● 2710.12.13	- - - - Aviation gasoline or av gas	44¢ per litre	Free	15%	Free		l
● 2710.12.19	- - - - Other	44¢ per litre	Free	15%	Free		l
	- - - Having a flash point exceeding 23°C but not exceeding 43°C :						
● 2710.12.21	- - - - Kerosene and illuminating oil	5%	Free	15%	Free		l
● 2710.12.22	- - - - Aviation turbine fuel	5%	Free	15%	Free		l
● 2710.12.23	- - - - Vaporising oil or power kerosene	5%	Free	15%	Free		l
● 2710.12.29	- - - - Other	5%	Free	15%	Free		l
	- - - Having a flash point exceeding 43°C but not exceeding 66°C :						
● 2710.12.31	- - - - Gas-oil (diesel) having sulphur content not exceeding 500ppm	18¢ per litre	Free	15%	Free		l
● 2710.12.32	- - - - Gas-oil (diesel) having sulphur content exceeding 500ppm	18¢ per litre	Free	15%	Free		l
● 2710.12.39	- - - - Residual fuel oil	10¢ per litre	Free	15%	Free		l
● 2710.12.99	- - - - Other	5%	Free	15%	Free		l
2710.19	- - Other						
2710.19.10	- - - Lubricating oils and mineral turpentine	5%	Free	15%	Free	334.6	l

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2710.19.20	- - - Grease	5%	Free	15%	Free	334.520	kg
	2710.19.90	- - - Other	5%	Free	15%	Free	334.530	kg
	2710.20	- 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 :						
		- - - Having a flash point of 23ºC or less						
●	2710.20.11	- - - - For use in internal combustion engine containing octane rating not exceeding 96 and having lead content not exceeding 0.3 g/l	44¢ per litre	Free	15%	Free		l
●	2710.20.12	- - - - For use as fuel in internal combustion engine, containing octane rating exceeding 96 and having lead content of 0.3 g/l	44¢ per litre	Free	15%	Free		l
●	2710.20.13	- - - - Aviation gasoline or av gas	44¢ per litre	Free	15%	Free		l
●	2710.20.19	- - - - Other	44¢ per litre	Free	15%	Free		l
		- - - Having a flash point exceeding 23ºC but not exceeding 43ºC :						
●	2710.20.21	- - - - Kerosene and illuminating oil	5%	Free	15%	Free		l
●	2710.20.22	- - - - Aviation turbine fuel	5%	Free	15%	Free		l
●	2710.20.23	- - - - Vaporising oil or power kerosene	5%	Free	15%	Free		l
●	2710.20.29	- - - - Other	5%	Free	15%	Free		l
		- - - Having a flash point exceeding 43ºC but not exceeding 66ºC :						
●	2710.20.31	- - - - Gas-oil (diesel) having sulphur content not exceeding 500ppm	18¢ per litre	Free	15%	Free		l
●	2710.20.32	- - - - Gas-oil (diesel) having sulphur content exceeding 500ppm	18¢ per litre	Free	15%	Free		l

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 2710.20.33	- - - - Residual fuel oil	10¢ per litre	Free	15%	Free		l
● 2710.20.39	- - - - Other	5%	Free	15%	Free		l
	- - - Other						
2710.20.91	- - - - Lubricating oils and mineral turpentine	5%	Free	15%	Free		kg
2710.20.92	- - - - Grease	5%	Free	15%	Free		kg
2710.20.99	- - - - Other	5%	Free	15%	Free		kg
	- Waste oils :						
2710.91.00	- - Containing polychlorinated biphenyls (PCBs) poly-chlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	Free	15%	Free	334.7	kg
2710.99.00	- - Other	5%	Free	15%	Free	334.7	kg
	27.11 Petroleum gases and other gaseous hydrocarbons.						
	- Liquefied :						
2711.11.00	- - Natural gas	4¢ per kg	Free	15%	Free	343.1	kg
2711.12.00	- - Propane	4¢ per kg	Free	15%	Free	342.1	kg
2711.13.00	- - Butanes	4¢ per kg	Free	15%	Free	342.5	kg
2711.14.00	- - Ethylene, propylene, butylene and butadiene	4¢ per kg	Free	15%	Free	344.1	kg
2711.19.00	- - Other	4¢ per kg	Free	15%	Free	344.2	kg
	- In gaseous state :						
2711.21.00	- - Natural gas	5%	Free	15%	Free	343.2	kg
2711.29.00	- - Other	5%	Free	15%	Free	344.9	kg
	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	5%	Free	15%	Free	335.1	kg
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	5%	Free	15%	Free	335.12	kg
2712.90.00	- Other	5%	Free	15%	Free	335.12	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	335.42	kg
2713.12.00	- - Calcined	5%	Free	15%	Free	335.42	kg
2713.20.00	- Petroleum bitumen	5%	Free	15%	Free	335.41	kg
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5%	Free	15%	Free	335.41	kg
	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	5%	Free	15%	Free	278.96	kg
2714.90.00	- Other	5%	Free	15%	Free	278.97	kg
2715.00.00	27.15 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	5%	Free	15%	Free	335.43	kg
2716.00.00	Electricity Energy. (optional heading)	5%	Free	15%	Free	351.0	1000 kwh

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 or28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 to be classified in those headings and in no other heading of this Section

2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

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

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Notes.

1.- Except where the context otherwise requires, the heading 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 consitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

(b) Halide oxides of carbon (heading 28.12);

(c) Carbon disulphide (heading 28.13);

(d) Thiocarbonates,selenocarbonates,tellurocarbonates,selenocyanates,tellurocyanates,tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31). 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 in luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes of heading 32.07

Section VI
Chapter 28
Notes

(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, or 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 heading28.42.

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 _ 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. - CHEMICALS ELEMENTS

2801 Fluorine, chlorine, bromine and iodine

2802 Sulphur, sublimed or precipitated; colloidal sulphur

2803 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)

2804 Hydrogen, rare gases and other non-metals

2805 Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury

II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS

2806 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid

2807 Sulphuric acid; oleum

2808 Nitric acid; sulphonitric acids

2809 Diphosphorus pentaoxide; phosphoric acid polyphosphoric acids, whether or not chemically defined

2810 Oxides of boron; boric acids

2811 Other inorganic acids and other inorganic oxygen compounds of non-metals

III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

2812 Halides and halide oxides of non-metals

2813 Sulphides of non-metals; commercial phosphorus trisulphide

IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS

2814 Ammonia, anhydrous or in aqueous solution

2815 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium

2816 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium

2817 Zinc oxide; zinc peroxide

2818 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide

2819 Chromium oxides and hydroxides

2820 Manganese oxides

2821 Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3

2822 Cobalt oxides and hydroxides; commercial cobalt oxides

2823 Titanium oxides

2824 Lead oxides; red lead and orange lead

2825 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides

V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

2826 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts

2827 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides

2828 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites

2829 Chlorates and perchlorates; bromates and perbromates; iodates and periodates

2830 Sulphides; polysulphides, whether or not chemically defined

2831 Dithionites and sulphoxylates

2832 Sulphites; thiosulphates

2833 Sulphates; alums; peroxosulphates (persulphates)

2834 Nitrites; nitrates

2835 Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates whether or not chemically defined

2836 Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate

2837 Cyanides, cyanide oxides and complex cyanides

2839 Silicates; commercial alkali metal silicates

2840 Borates; peroxoborates (perborates)

2841 Salts of oxometallic or peroxometallic acids

2842 Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined); other than azides

VI. - MISCELLANEOUS

2843 Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals

2844 Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products

2845 Isotopes other than those of 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined

2846 Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals

2847 Hydrogen peroxide, whether or not solidified with urea

2848 Phosphides, whether or not chemically defined, excluding ferrophosphorus

2849 Carbides, whether or not chemically defined

2850 Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849.

• 2852 Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams

• 2853 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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. - CHEMICAL ELEMENTS						
	28.01 Fluorine, chlorine, bromine and iodine.						
2801.10.00	- Chlorine	5%	Free	15%	Free	522.24	kg
2801.20.00	- Iodine	5%	Free	15%	Free	522.25	kg
2801.30.00	- Fluorine, bromine	5%	Free	15%	Free	522.25	kg
2802.00.00	28.02 Sulphur, sublimed or precipitated; colloidal sulphur.	5%	Free	15%	Free	522.26	kg
2803.00.00	28.03 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	Free	15%	Free	522.10	kg
	28.04 Hydrogen, rare gases and other non-metals.						
2804.10.00	- Hydrogen	5%	Free	15%	Free	522.21	m^3
	- Rare gases :						
2804.21.00	- - Argon	5%	Free	15%	Free	522.21	m^3
2804.29.00	- - Other	5%	Free	15%	Free	522.21	m^3
2804.30.00	- Nitrogen	5%	Free	15%	Free	522.21	m^3
2804.40.00	- Oxygen	5%	Free	15%	Free	522.21	m^3
2804.50.00	- Boron; tellurium	5%	Free	15%	Free	522.22	kg
	- Silicon :						
2804.61.00	- - Containing by weight not less than 99.99% of silicon	5%	Free	15%	Free	522.23	kg
2804.69.00	- - Other	5%	Free	15%	Free	522.23	kg
2804.70.00	- Phosphorus	5%	Free	15%	Free	522.22	kg
2804.80.00	- Arsenic	5%	Free	15%	Free	522.22	kg
2804.90.00	- Selenium	5%	Free	15%	Free	522.22	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.05 Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.						
	- Alkali or alkaline-earth metals :						
2805.11.00	- - Sodium	5%	Free	15%	Free	522.28	kg
2805.12.00	- - Calcium	5%	Free	15%	Free	522.28	kg
2805.19.00	- - Other	5%	Free	15%	Free	522.28	kg
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	Free	15%	Free	522.29	kg
2805.40.00	- Mercury	5%	Free	15%	Free	522.27	kg
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS						
	28.06 Hydrogen chloride (hydro-chloric acids); chloric acid); chlorosulphuric acid.						
2806.10.00	- Hydrogen chloride (hydrochloric acid)	5%	Free	15%	Free	522.31	kg
2806.20.00	- Chlorosulphuric acid	5%	Free	15%	Free	522.31	kg
2807.00.00	28.07 Sulphuric acid; oleum.	5%	Free	15%	Free	522.32	kg
2808.00.00	28.08 Nitric acid; sulphonitric acids.	5%	Free	15%	Free	522.33	kg
	28.09 Diphosphorus pentaoxide; phosphoric acid; poly-phosphoric acids; whether or not chemically defined.						
2809.10.00	- Diphosphorus pentaoxide	5%	Free	15%	Free	522.34	kg
2809.20.00	- Phosphoric acid and poly-phosphoric acid	5%	Free	15%	Free	522.34	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2810.00.00	28.10 Oxides of boron; boric acids.	5%	Free	15%	Free	522.35	kg
	28.11 Other inorganic acids and other inorganic oxygen compounds of non-metals.						
	- Other inorganic acids :						
2811.11.00	- - Hydrogen fluoride (hydro-fluoric acid)	5%	Free	15%	Free	522.36	kg
2811.19.00	- - Other	5%	Free	15%	Free	522.36	kg
	- Other inorganic oxygen compounds of non-metals :						
2811.21.00	- - Carbondioxide	4¢ per kg	Free	15%	Free	522.39	kg
2811.22.00	- - Silicon dioxide	5%	Free	15%	Free	522.37	kg
2811.29.00	- - Other	5%	Free	15%	Free	522.39	kg
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS						
	28.12 Halides and halide oxides of non-metals.						
2812.10.00	- Chlorides and chloride oxides	5%	Free	15%	Free	522.41	kg
2812.90.00	- Other	5%	Free	15%	Free	522.41	kg
	28.13 Sulphides of non-metals; commercial phosphorus trisulphide.						
2813.10.00	- Carbon disulphide	5%	Free	15%	Free	522.42	kg
2813.90.00	- Other	5%	Free	15%	Free	522.42	kg
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS						
	28.14 Ammonia, anhydrous or in aqueous solutions.						
2814.10.00	- Anhydrous ammonia	5%	Free	15%	Free	522.61	kg
2814.20.00	- Ammonia in aqueous solution	5%	Free	15%	Free	522.61	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.15 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.						
	- Sodium hydroxide (caustic soda) :						
2815.11.00	- - Solid	5%	Free	15%	Free	522.62	kg
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	5%	Free	15%	Free	522.63	kg
2815.20.00	- Potassium hydroxide (caustic potash)	5%	Free	15%	Free	522.64	kg
2815.30.00	- Peroxides of sodium or potassium	5%	Free	15%	Free	522.64	kg
	28.16 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.						
2816.10.00	- Hydroxide and peroxide of magnesium	5%	Free	15%	Free	522.65	kg
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	5%	Free	15%	Free	522.65	kg
2817.00.00	28.17 Zinc oxide; zinc peroxide	5%	Free	15%	Free	522.51	kg
	28.18 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.						
2818.10.00	- Artificial corundum, whether or not chemically defined	5%	Free	15%	Free	522.67	kg
2818.20.00	- Aluminium oxide, other than artificial corundum	5%	Free	15%	Free	285.20	kg
2818.30.00	- Aluminium hydroxide	5%	Free	15%	Free	522.66	kg
	28.19 Chromium oxides and hydroxides.						
2819.10.00	- Chromium trioxide	5%	Free	15%	Free	522.52	kg
2819.90.00	- Other	5%	Free	15%	Free	522.52	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.20 Manganese oxides.						
2820.10.00	- Manganese dioxide	5%	Free	15%	Free	522.53	kg
2820.90.00	- Other	5%	Free	15%	Free	522.53	kg
	28.21 Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.						
2821.10.00	- Iron oxides and hydroxides	5%	Free	15%	Free	522.54	kg
2821.20.00	- Earth colours	5%	Free	15%	Free	522.54	kg
2822.00.00	28.22 Cobalt oxides and hydroxides; commercial cobalt oxides	5%	Free	15%	Free	522.55	kg
2823.00.00	28.23 Titanium oxides.	5%	Free	15%	Free	522.56	kg
	28.24 Lead oxides; red lead and orange lead.						
2824.10.00	- Lead monoxide (litharge, massicot)	5%	Free	15%	Free	522.57	kg
2824.90.00	- Other	5%	Free	15%	Free	522.57	kg
	28.25 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides, and peroxides.						
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	5%	Free	15%	Free	522.68	kg
2825.20.00	- Lithium oxide and hydroxide	5%	Free	15%	Free	522.69	kg
2825.30.00	- Vanadium oxides and hydroxides	5%	Free	15%	Free	522.69	kg
2825.40.00	- Nickel oxides and hydroxides	5%	Free	15%	Free	522.69	kg
2825.50.00	- Copper oxides and hydroxides	5%	Free	15%	Free	522.69	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2825.60.00	- Germanium oxides and zirconium dioxide	5%	Free	15%	Free	522.69	kg
2825.70.00	- Molybdenum oxides and hydroxides	5%	Free	15%	Free	522.69	kg
2825.80.00	- Antimony oxides	5%	Free	15%	Free	522.69	kg
2825.90.00	- Other	5%	Free	15%	Free	522.69	kg
	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	5%	Free	15%	Free	523.1	kg
2826.19.00	- - Other	5%	Free	15%	Free	523.1	kg
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	Free	15%	Free	523.1	kg
2826.90.00	- Other	5%	Free	15%	Free	523.1	kg
	28.27 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.						
2827.10.00	- Ammonium chloride	5%	Free	15%	Free	523.21	kg
2827.20.00	- Calcium chloride	5%	Free	15%	Free	523.22	kg
	- Other chlorides:						
2827.31.00	- - Of magnesium	5%	Free	15%	Free	523.29	kg
2827.32.00	- - Of aluminum	5%	Free	15%	Free	523.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2827.35.00	- - Of nickel	5%	Free	15%	Free	523.29	kg
2827.39.00	- - Other	5%	Free	15%	Free	523.29	kg
	- Chloride oxides and chloride hydroxides :						
2827.41.00	- - Of copper	5%	Free	15%	Free	523.29	kg
2827.49.00	- - Other	5%	Free	15%	Free	523.29	kg
	- Bromides and bromide oxides :						
2827.51.00	- - Bromides of sodium or of potassium	5%	Free	15%	Free	523.29	kg
2827.59.00	- - Other	5%	Free	15%	Free	523.29	kg
2827.60.00	- - Iodides and iodide oxides	5%	Free	15%	Free	523.29	kg
	28.28 Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites.						
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	15%	Free	15%	Free	523.31	kg
2828.90	- Other						
2828.90.10	- - - Chlorites and sodium and potassium hypochlorites	15%	Free	15%	Free	523.31	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2828.90.90	- - - Other	5%	Free	15%	Free	523.31	kg
	28.29 Chlorates and perchlorates; bromates and perbromates; iodates and periodates.						
	- Chlorates						
2829.11.00	- - Of sodium	5%	Free	15%	Free	523.32	kg
2829.19.00	- - Other	5%	Free	15%	Free	523.39	kg
2829.90.00	- Other	5%	Free	15%	Free	523.39	kg
	28.30 Sulphides; polysulphides; whether or not chemically defined.						
2830.10.00	- Sodium sulphides	5%	Free	15%	Free	523.41	kg
2830.90.00	- Other	5%	Free	15%	Free	523.42	kg
	28.31 Dithionites and sulphoxylates.						
2831.10.00	- Of sodium	5%	Free	15%	Free	523.43	kg
2831.90.00	- Other	5%	Free	15%	Free	523.43	kg
	28.32 Sulphites; thiosulphates.						
2832.10.00	- Sodium sulphites	5%	Free	15%	Free	523.44	kg
2832.20.00	- Other sulphites	5%	Free	15%	Free	523.44	kg
2832.30.00	- Thiosulphates	5%	Free	15%	Free	523.44	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.33 Sulphates; alums; peroxosulphates (persulphates).						
	- Sodium sulphates :						
2833.11.00	- - Disodium sulphate	5%	Free	15%	Free	523.45	kg
2833.19.00	- - Other	5%	Free	15%	Free	523.45	kg
	- Other sulphates :						
2833.21.00	- - Of magnesium	5%	Free	15%	Free	523.49	kg
2833.22.00	- - Of aluminium	5%	Free	15%	Free	523.49	kg
2833.24.00	- - Of nickel	5%	Free	15%	Free	523.49	kg
2833.25.00	- - Of copper	5%	Free	15%	Free	523.49	kg
2833.27.00	- - Of barium	5%	Free	15%	Free	523.49	kg
2833.29.00	- - Other	5%	Free	15%	Free	523.49	kg
2833.30.00	- Alums	5%	Free	15%	Free	523.49	kg
2833.40.00	- Peroxosulphates (persulphates)	5%	Free	15%	Free	523.49	kg
	28.34 Nitrites; nitrates.						
2834.10.00	- Nitrites	5%	Free	15%	Free	523.51	kg
	- Nitrates :						
2834.21.00	- - Of potassium	5%	Free	15%	Free	523.52	kg
2834.29.00	- - Other	5%	Free	15%	Free	523.59	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.35 Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates, polyphosphates whether or not chemically defined.						
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	Free	15%	Free	523.61	kg
	- Phosphates :						
2835.22.00	- - Of mono- or disodium	5%	Free	15%	Free	523.63	kg
2835.24.00	- - Of potassium	5%	Free	15%	Free	523.63	kg
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	Free	15%	Free	523.63	kg
2835.26.00	- - Other phosphates of calcium	5%	Free	15%	Free	523.63	kg
2835.29.00	- - Other	5%	Free	15%	Free	523.63	kg
2835.31.00	- - Sodium triphosphate (sodium tripolyphosphate)	5%	Free	15%	Free	523.64	kg
2835.39.00	- - Other	5%	Free	15%	Free	523.65	kg
	28.36 Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.						
2836.20.00	- Disodium carbonate	5%	Free	15%	Free	523.72	kg
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	5%	Free	15%	Free	523.73	kg
2836.40.00	- Potassium carbonates	5%	Free	15%	Free	523.74	kg
2836.50.00	- Calcium carbonate	5%	Free	15%	Free	523.79	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2836.60.00	- Barium carbonate	5%	Free	15%	Free	523.79	kg
	- Other :						
2836.91.00	- - Lithium carbonates	5%	Free	15%	Free	523.79	kg
2836.92.00	- - Strontium carbonate	5%	Free	15%	Free	523.79	kg
2836.99.00	- - Other	5%	Free	15%	Free	523.79	kg
	28.37 Cyanides, cyanide oxides and complex cyanides.						
	- Cyanides and cyanide oxides :						
2837.11.00	- - Of sodium	5%	Free	15%	Free	523.81	kg
2837.19.00	- - Other	5%	Free	15%	Free	523.81	kg
2837.20.00	- Complex cyanides	5%	Free	15%	Free	523.81	kg
	28.39 Silicates; commercial alkali metal silicates.						
	- Of sodium :						
2839.11.00	- - Sodium metasilicates	5%	Free	15%	Free	523.83	kg
2839.19.00	- - Other	5%	Free	15%	Free	523.83	kg
2839.90.00	- Other	5%	Free	15%	Free	523.83	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.40 Borates; peroxoborates (perborates).						
	- Disodium tetraborate (refined borax) :						
2840.11.00	- - Anhydrous	5%	Free	15%	Free	523.84	kg
2840.19.00	- - Other	5%	Free	15%	Free	523.84	kg
2840.20.00	- Other borates	5%	Free	15%	Free	523.84	kg
2840.30	- Peroxoborates (perborates)						
2840.30.10	- - - Sodium and potassium perborates, put up in retail packages not exceeding 5 litres or 5 kgs	15%	Free	15%	Free	523.84	kg
2840.30.20	- - - Sodium and potassium perborates, put up in packages exceeding 5 litres or 5 kgs	15%	Free	15%	Free	523.84	kg
2840.30.90	- - - Other	5%	Free	15%	Free	523.84	kg
	28.41 Salts of oxometallic or peroxometallic acids.						
2841.30.00	- Sodium dichromate	5%	Free	15%	Free	524.31	kg
2841.50.00	- Other chromates and dichromates; peroxochromates	5%	Free	15%	Free	524.31	kg
	- Manganites, manganates and permanganates :						
2841.61.00	- - Potassium permanganate	5%	Free	15%	Free	524.31	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2841.69.00	- - Other	5%	Free	15%	Free	524.31	kg
2841.70.00	- Molybdates	5%	Free	15%	Free	524.31	kg
2841.80.00	- Tungstates (wolframates)	5%	Free	15%	Free	524.31	kg
2841.90.00	- Other	5%	Free	15%	Free	524.31	kg
	28.42 Other salts of inorganic acids or peroxoacids, (including aluminosilicates whether or not chemically defined), other than azides.						
2842.10.00	- Double or complex silicates; including aluminosilicates whether or not chemically defined	5%	Free	15%	Free	523.89	kg
2842.90.00	- Other	5%	Free	15%	Free	523.89	kg
	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	5%	Free	15%	Free	524.32	kg
	- Silver compounds :						
2843.21.00	- - Silver nitrate	5%	Free	15%	Free	524.32	kg
2843.29.00	- - Other	5%	Free	15%	Free	524.32	kg
2843.30.00	- Gold compounds	5%	Free	15%	Free	524.32	kg
2843.90.00	- Other compounds; amalgams	5%	Free	15%	Free	524.32	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	Free	15%	Free	525.11	kg
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5%	Free	15%	Free	525.13	kg
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures, containing uranium depleted in U 235, thorium or compounds of these products	5%	Free	15%	Free	525.15	kg
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5%	Free	15%	Free	525.19	kg
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	Free	15%	Free	525.17	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	- Heaving water (dueterium oxide)	5%	Free	15%	Free	525.91	kg
2845.90.00	- Other	5%	Free	15%	Free	525.91	kg
	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	5%	Free	15%	Free	525.95	kg
2846.90.00	- Other	5%	Free	15%	Free	525.95	kg
2847.00.00	28.47 Hydrogen peroxide, whether or not solidified with urea.	5%	Free	15%	Free	524.91	kg
2848.00.00	28.48 Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5%	Free	15%	Free	524.92	kg
	28.49 Carbides, whether or not chemically defined.						
2849.10.00	- Of calcium	5%	Free	15%	Free	524.93	kg
2849.20.00	- Of silicon	5%	Free	15%	Free	524.94	kg
2849.90.90	- Other	5%	Free	15%	Free	524.94	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2850.00.00	28.50 Hydrids, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of Heading 28.49.	5%	Free	15%	Free	524.95	kg
●	28.52 Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.						
● 2852.10.00	- Chemically defined	5%	Free	15%	Free		kg
● 2852.90.00	- Other	5%	Free	15%	Free		kg
2853.00.00	28.53 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.	5%	Free	15%	Free	524.99	kg

Section VI
Chapter 29
Notes

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 packing for retail sale (heading 32.12);

- (h) Enzymes (heading 35.07);

- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm^3 (heading 36.06);

- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or

- (l) Optical elements, for example, of ethylenediamine tartrate(heading 90.01).

3.- Goods which could be included in two or more of the heading 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 with acid-function organic compounds of sub-chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

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

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

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

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

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

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

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

Section VI
Chapter 29
Notes

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” including hormones-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 a 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.

Additional Note.

1.- Import duties of 32% Fiscal and 15% Vat shall apply to chemically defined organic surface-active products, not put up for sale by retail, with active action (e.g. quaternary ammonium salts), having antiseptic, disinfectant, bacterial or germicidal properties.

I. - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2901 Acyclic hydrocarbons

2902 Cyclic hydrocarbons

2903 Halogenated derivatives of hydrocarbons

2904 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated

II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2905 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

2906 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2907 Phenols; phenol-alcohols

2908 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols

IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2909 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives

2910 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives

2911 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives

V. - ALDEHYDE-FUNCTION COMPOUNDS

2912 Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde

2913 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Heading 2912

Section VI
Chapter 29
Notes

VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

2914 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives

VII. - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2915 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

2916 Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

2917 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

2918 Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

VIII. - ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2919 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives

2920 Esters of other inorganic acids of non metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives

IX. - NITROGEN-FUNCTION COMPOUNDS

2921 Amine-function compounds

2922 Oxygen-function amino-compounds

2923 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids whether or not chemically defined

2924 Carboxyamide-function compounds; amide-function compounds of carbonic acid

2925 Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds

2926 Nitrile-function compounds

2927 Diazo-, azo- or azoxy-compounds

2928 Organic derivatives of hydrazine or of hydroxylamine

2929 Compounds with other nitrogen function

X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

2930 Organo-sulphur compounds

2931 Other organo-inorganic compounds

2932 Heterocyclic compounds with oxygen hetero-atom(s) only

2933 Heterocyclic compounds with nitrogen hetero-atom(s) only

2934 Nucleic acids and their salts whether or not chemically defined; other heterocyclic compounds

2935 Sulphonamides

XI. - PROVITAMINS, VITAMINS AND HORMONES

2936 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent

2937 Hormones; prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones

XII. - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

2938 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives

2939 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives

XIII. - OTHER ORGANIC COMPOUNDS

2940 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 2937, 2938 or 2939

2941 Antibiotics

2942 Other organic compounds

Section VI
Chapter 29
29.01/29.02

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. - HYDROCARBONS AND THEIR HALO-GENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.01 Acyclic hydrocarbons.						
2901.10.00	- Saturated	5%	Free	15%	Free	511.14	kg
	- Unsaturated :						
2901.21.00	- - Ethylene	5%	Free	15%	Free	511.11	kg
2901.22.00	- - Propene (propylene)	5%	Free	15%	Free	511.12	kg
2901.23.00	- - Butene (butylene) and isomers thereof	5%	Free	15%	Free	511.13	kg
2901.24.00	- - Buta-1,3-diene and isoprene	5%	Free	15%	Free	511.13	kg
2901.29.00	- - Other	5%	Free	15%	Free	511.19	kg
	29.02 Cyclic hydrocarbons.						
	- Cyclanes, cyclenes and cycloterpenes :						
2902.11.00	- - Cyclohexane	5%	Free	15%	Free	511.21	kg
2902.19.00	- - Other	5%	Free	15%	Free	511.29	kg
2902.20.00	- Benzene	44¢ per litre	Free	15%	Free	511.22	1
2902.30.00	- Toluene	44¢ per litre	Free	15%	Free	511.23	l
	- Xylenes :						
2902.41.00	- - *o*-Xylene	44¢ per litre	Free	15%	Free	511.24	1
2902.42.00	- - *m*-Xylene	44¢ per litre	Free	15%	Free	511.24	1
2902.43.00	- - *p*-Xylene	44¢ per litre	Free	15%	Free	511.24	1
2902.44.00	- - Mixed xylene isomers	44¢ per litre	Free	15%	Free	511.24	1

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2902.50.00	- Styrene	5%	Free	15%	Free	511.25	kg
2902.60.00	- Ethylbenzene	5%	Free	15%	Free	511.26	kg
2902.70.00	- Cumene	5%	Free	15%	Free	511.27	kg
2902.90.00	- Other	5%	Free	15%	Free	511.29	kg
	29.03 Halogenated derivatives of hydrocarbons.						
	- Saturated chlorinated derivatives of acyclic hydrocarbons :						
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	Free	15%	Free	511.36	kg
2903.12.00	- - Dichloromethane (methylene chloride)	5%	Free	15%	Free	511.36	kg
2903.13.00	- - Chloroforme (trichloromethane)	5%	Free	15%	Free	511.36	kg
2903.14.00	- - Carbon tetrachloride	32%	Free	15%	Free	511.36	kg
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5%	Free	15%	Free	511.36	kg
2903.19	- - Other :						
	- - - Ozone layer depleting substances :						
2903.19.11	- - - - Trichloroethane (methyl chloroform)	32%	Free	15%	Free	511.36	kg
2903.19.19	- - - - Other	32%	Free	15%	Free	511.36	kg
2903.19.90	- - - Other	5%	Free	15%	Free	511.36	kg
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :						
2903.21.00	- - Vinyl chloride (chloroethylene)	5%	Free	15%	Free	511.31	kg
2903.22.00	- - Trichloroethylene	5%	Free	15%	Free	511.32	kg
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	5%	Free	15%	Free	511.33	kg
2903.29.00	- - Other	5%	Free	15%	Free	511.34	kg
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :						
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	32%	Free	15%	Free	511.37	kg
2903.39.00	- - Other	32%	Free	15%	Free	511.37	kg

Section VI
Chapter 29

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :						
●	2903.71.00	- - Chlorodifluoromethane	32%	Free	15%	Free		kg
●	2903.72.00	- - Dichlorotrifluoroethane	32%	Free	15%	Free		kg
●	2903.73.00	- - Dichlorofluoroethanes	32%	Free	15%	Free		kg
●	2903.74.00	- - Chlorodifluoroethanes	32%	Free	15%	Free		kg
●	2903.75.00	- - Dichloropentafluoropropanes	32%	Free	15%	Free		kg
●	2903.76.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	32%	Free	15%	Free		kg
●	2903.77	- - Other, perhalogenated only with fluorine and chlorine						
●		- - - Ozone layer depleting substances :						
●	2903.77.11	- - - - Chlorotrifluoromethane	32%	Free	15%	Free		kg
●	2903.77.12	- - - - Pentachlorodifluoroethanes	32%	Free	15%	Free		kg
●	2903.77.13	- - - - Tetrachlorodifluoroethanes	32%	Free	15%	Free		kg
●	2903.77.14	- - - - Heptachlorofluoropropanes	32%	Free	15%	Free		kg
●	2903.77.15	- - - - Hexachlorodifluoropropanes	32%	Free	15%	Free		kg
●	2903.77.16	- - - - Pentachlorotrifluoropropanes	32%	Free	15%	Free		kg
●	2903.77.17	- - - - Tetrachlorotetrafluoropropanes	32%	Free	15%	Free		kg
●	2903.77.18	- - - - Trichloropentafluoropropanes	32%	Free	15%	Free		kg
●	2903.77.19	- - - - Dichlorohexafluoropropanes	32%	Free	15%	Free		kg
●	2903.77.21	- - - - Chloroheptafluoropropanes	32%	Free	15%	Free		kg
●	2903.77.29	- - - - Other	32%	Free	15%	Free		kg
●	2903.77.90	- - - Other	32%	Free	15%	Free		kg
●	2903.78.00	- - Other perhalogenated derivatives	32%	Free	15%	Free		kg
●	2903.79	- - Other						
●	2903.79.10	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	Free	15%	Free		kg
●	2903.79.20	- - - Other	5%	Free	15%	Free		kg
●	2903.79.90	- - - Other	5%	Free	15%	Free		kg
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :						
●	2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	32%	Free	15%	Free		kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	32%	Free	15%	Free		kg
●	2903.89.00	- - Other	32%	Free	15%	Free		kg
		- Halogenated derivatives of aromatic hydrocarbons :						
●	2903.91.00	- - Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	5%	Free	15%	Free		kg
●	2903.92.00	- - Hexachlorobenzene (ISO) and DDT(ISO) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(*p*-chlorophenyl)ethane)	32%	Free	15%	Free		kg
●	2903.99.00	- - Other	5%	Free	15%	Free		kg
		29.04 Sulphonated, nitrated or nitro-sated derivatives of hydrocarbons, whether or not halogenated.						
	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	5%	Free	15%	Free	511.4	kg
	2904.20.00	- Derivatives containing only nitro or only nitroso groups	5%	Free	15%	Free	511.4	kg
	2904.90.00	- Other	5%	Free	15%	Free	511.4	kg
		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)	44¢ per litre	Free	15%	Free	512.11	kg
	2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	Free	15%	Free	512.12	kg
	2905.13.00	- - Butan-1-ol (n-butyl alcohol)	5%	Free	15%	Free	512.13	kg
	2905.14.00	- - Other butanols	5%	Free	15%	Free	512.13	kg
	2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	5%	Free	15%	Free	512.14	kg
	2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	Free	15%	Free	512.19	kg
	2905.19.00	- - Other	5%	Free	15%	Free	512.18	kg
		- Unsaturated monohydric alcohols :						
	2905.22.00	- - Acyclic terpene alcohols	5%	Free	15%	Free	512.19	kg
	2905.29.00	- - Other	5%	Free	15%	Free	512.19	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Diols :						
2905.31.00	- - Ethylene glycol (ethanediol)	5%	Free	15%	Free	512.2	kg
2905.32.00	- - Propylene glycol (propane- 1,2-diol)	5%	Free	15%	Free	512.29	kg
2905.39.00	- - Other	5%	Free	15%	Free	512.29	kg
	- Other polyhydric alcohols:						
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpro-pane)	5%	Free	15%	Free	512.29	kg
2905.42.00	- - Pentaerythritol	5%	Free	15%	Free	512.23	kg
2905.43.00	- - Mannitol	5%	Free	15%	Free	512.24	kg
2905.44.00	- - D-glucitol (sorbitol)	5%	Free	15%	Free	512.25	kg
2905.45.00	- - Glycerol	5%	Free	15%	Free	512.22	kg
2905.49.00	- - Other	5%	Free	15%	Free	512.29	kg
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :						
2905.51.00	- - Ethchlorvynol (INN)	5%	Free	15%	Free	512.29	kg
2905.59.00	- - Other	5%	Free	15%	Free	512.29	kg
	29.06 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Cyclanic, cyclenic or cycloterpenic :						
2906.11.00	- - Menthol	5%	Free	15%	Free	512.31	kg
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	Free	15%	Free	512.31	kg
2906.13.00	- - Sterols and inositols	5%	Free	15%	Free	512.31	kg
2906.19.00	- - Other	5%	Free	15%	Free	512.31	kg
	- Aromatic :						
2906.21.00	- - Benzyl alcohol	5%	Free	15%	Free	512.35	kg
2906.29.00	- - Other	5%	Free	15%	Free	512.35	kg
	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	5%	Free	15%	Free	512.41	kg
2907.12.00	- - Cresnols and their salts	5%	Free	15%	Free	512.42	kg
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	5%	Free	15%	Free	512.43	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2907.15.00	- - Naphthols and their salts	5%	Free	15%	Free	512.43	kg
2907.19.00	- - Other	5%	Free	15%	Free	512.43	kg
	- Polyphenols; phenol-alcohols :						
2907.21.00	- - Resorcinol and its salts	5%	Free	15%	Free	512.43	kg
2907.22.00	- - Hydroquinone (quinol) and its salts	5%	Free	15%	Free	512.43	kg
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	Free	15%	Free	512.43	kg
2907.29.00	- - Other	5%	Free	15%	Free	512.43	kg
	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)	5%	Free	15%	Free	512.44	kg
2908.19.00	- - Other	5%	Free	15%	Free	512.44	kg
	- Other						
2908.91.00	- - Dinoseb (ISO) and its salts	5%	Free	15%	Free	512.44	kg
● 2908.92.00	- - 4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	5%	Free	15%	Free		kg
2908.99.00	- - Other	5%	Free	15%	Free	512.44	kg
	IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETAL, AND THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES						
	29.09 Ethers, ether-alcohols, ether-phenols,ether-alcohol-phenols, alcohol peroxides, other peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrated derivatives.						
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :						
2909.11.00	- - Diethyl ether	5%	Free	15%	Free	516.16	kg
2909.19.00	- - Other	5%	Free	15%	Free	516.16	kg

Section VI
Chapter 29
29.10

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	15%	Free	516.16	kg
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	15%	Free	516.16	kg
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :						
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	5%	Free	15%	Free	516.17	kg
2909.43.00	- - Monobytyl ethers of ethylene glycol or of diethylene glycol	5%	Free	15%	Free	516.17	kg
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	Free	15%	Free	516.17	kg
2909.49.00	- - Other	5%	Free	15%	Free	516.17	kg
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	15%	Free	516.17	kg
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	15%	Free	516.17	kg
	29.10 Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2910.10.00	- Oxirane (ethylene oxide)	5%	Free	15%	Free	516.13	kg
2910.20.00	- Methyloxirane (propylene oxide)	5%	Free	15%	Free	516.14	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	Free	15%	Free	516.15	kg
2910.40.00	- Dieldrin (ISO, INN)	5%	Free	15%	Free	516.15	kg
2910.90.00	- Other	32%	Free	15%	Free	516.15	kg
2911.00.00	29.11 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	15%	Free	516.12	kg
	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)	5%	Free	15%	Free	516.21	kg
2912.12.00	- - Ethanal (acetaldehyde)	5%	Free	15%	Free	516.21	kg
2912.19.00	- - Other	5%	Free	15%	Free	516.21	kg
	- Cyclic aldehydes without other oxygen function :						
2912.21.00	- - Benzaldehyde	5%	Free	15%	Free	516.22	kg
2912.29.00	- - Other	5%	Free	15%	Free	516.22	kg
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :						
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%	Free	15%	Free	516.22	kg

Section VI
Chapter 29
29.13/29.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5%	Free	15%	Free	516.22	kg
2912.49.00	- - Other	5%	Free	15%	Free	516.22	kg
2912.50.00	- Cyclic polymers of aldehydes	5%	Free	15%	Free	516.22	kg
2912.60.00	- Paraformaldehyde	5%	Free	15%	Free	516.22	kg
2913.00.00	29.13 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5%	Free	15%	Free	516.26	kg
	VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS						
	29.14 Ketones and quinones, whether or not with other oxygen functions, and their halogenated sulphonated, nitrated or nitrosated derivatives.						
	- Acyclic ketones without other oxygen function :						
2914.11.00	- - Acetone	5%	Free	15%	Free	516.23	kg
2914.12.00	- - Butanone (methyl ethyl ketone)	5%	Free	15%	Free	516.24	kg
2914.13.00	- - 4-Methylpentan-2 one (methyl isobutyl ketone)	5%	Free	15%	Free	516.25	kg
2914.19.00	- - Other	5%	Free	15%	Free	516.25	kg
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :						
2914.22.00	- - Cyclohexanone and methyl-cyclohexanones	5%	Free	15%	Free	516.28	kg
2914.23.00	- - Ionones and methylionones	5%	Free	15%	Free	516.28	kg
2914.29.00	- - Other	5%	Free	15%	Free	516.28	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Aromatic ketones without other oxygen function :						
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	5%	Free	15%	Free	516.29	kg
2914.39.00	- - Other	5%	Free	15%	Free	516.29	kg
2914.40.00	- Ketone-alcohols and ketone-aldehydes	5%	Free	15%	Free	516.29	kg
2914.50.00	- Ketone-phenols and ketones with other oxygen function	5%	Free	15%	Free	516.29	kg
	- Quinones :						
2914.61.00	- - Anthraquinone	5%	Free	15%	Free	516.29	kg
2914.69.00	- - Other	5%	Free	15%	Free	516.29	kg
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	15%	Free	516.29	kg
	VII. - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.15 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Formic acid, its salts and esters :						
2915.11.00	- - Formic acid	5%	Free	15%	Free	513.74	kg
2915.12.00	- - Salts of formic acid	5%	Free	15%	Free	513.74	kg
2915.13.00	- - Esters of formic acid	5%	Free	15%	Free	513.74	kg
	- Acetic acid and its salts; acetic anhydride :						
2915.21.00	- - Acetic acid	5%	Free	15%	Free	513.71	kg
2915.24.00	- - Acetic anhydride	5%	Free	15%	Free	513.71	kg

Section VI
Chapter 29
29.16

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2915.29.00	- - Other	5%	Free	15%	Free	513.71	kg
	- Esters of acetic acid :						
2915.31.00	- - Ethyl acetate	5%	Free	15%	Free	513.72	kg
2915.32.00	- - Vinyl acetate	5%	Free	15%	Free	513.72	kg
2915.33.00	- - *n*-Butyl acetate	5%	Free	15%	Free	513.72	kg
2915.36.00	- - Dinoseb (ISO) acetate	5%	Free	15%	Free	513.72	kg
2915.39.00	- - Other	5%	Free	15%	Free	513.72	kg
2915.40.00	- Mono-, di- or trichloroacetatic acids, their salts and esters	5%	Free	15%	Free	513.77	kg
2915.50.00	- Propionic acid, its salts and esters	5%	Free	15%	Free	513.77	kg
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	5%	Free	15%	Free	551.75	kg
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	5%	Free	15%	Free	551.76	kg
2915.90.00	- Other	5%	Free	15%	Free	551.77	kg
	29.16 Unsaturated acyclic mono-carboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Unsaturated acyclic mono-carboxylic acids, their anhydrides, halides, peroxyacids and their derivatives :						
2916.11.00	- - Acrylic acid and its salts	5%	Free	15%	Free	513.79	kg
2916.12.00	- - Esters of acrylic acid	5%	Free	15%	Free	513.79	kg
2916.13.00	- - Methacrylic acid and its salts	5%	Free	15%	Free	513.73	kg
2916.14.00	- - Esters of methacrylic acid	5%	Free	15%	Free	513.73	kg
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	5%	Free	15%	Free	513.78	kg
● 2916.16.00	- - Binapacryl (ISO)	5%	Free	15%	Free	513.79	kg
2916.19.00	- - Other	5%	Free	15%	Free	513.79	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Free	15%	Free	513.79	kg
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :						
2916.31.00	- - Benzoic acid, its salts and esters	5%	Free	15%	Free	513.79	kg
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	5%	Free	15%	Free	513.79	kg
2916.34.00	- - Phenylacetic acid and its salts	5%	Free	15%	Free	513.79	kg
2916.39.00	- - Other	5%	Free	15%	Free	513.79	kg
	29.17 Polycarboxylic acids, their anhydrides, halides, peroxide 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	5%	Free	15%	Free	513.89	kg
2917.12.00	- - Adipic acid, its salts and esters	5%	Free	15%	Free	513.89	kg
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	5%	Free	15%	Free	513.89	kg
2917.14.00	- - Maleic anhydride	5%	Free	15%	Free	513.81	kg
2917.19.00	- - Other	5%	Free	15%	Free	513.89	kg
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides halides, peroxides, peroxyacids and their derivatives	5%	Free	15%	Free	513.85	kg

Section VI
Chapter 29
29.18

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, pero-xyacids and their derivatives :						
2917.32.00	- - Dioctyl orthophthalates	5%	Free	15%	Free	513.83	kg
2917.33.00	- - Dinonyl or didecyl orthphthalates	5%	Free	15%	Free	513.89	kg
2917.34.00	- - Other esters of orthophthalic acid	5%	Free	15%	Free	513.89	kg
2917.35.00	- - Phthalic anhydride	5%	Free	15%	Free	513.82	kg
2917.36.00	- - Terephthalic acid and its salts	5%	Free	15%	Free	513.89	kg
2917.37.00	- - Dimethyl terephthalate	5%	Free	15%	Free	513.84	kg
2917.39.00	- - Other	5%	Free	15%	Free	513.89	kg
	29.18 Carboxylic acids with additional oxygen function and their anhydrates, halides, peroxides 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	5%	Free	15%	Free	513.91	kg
2918.12.00	- - Tartaric acid	5%	Free	15%	Free	513.91	kg
2918.13.00	- - Salts and esters of tartaric acid	5%	Free	15%	Free	513.91	kg
2918.14.00	- - Citric acid	5%	Free	15%	Free	513.91	kg
2918.15.00	- - Salts and esters of citric acid	5%	Free	15%	Free	513.91	kg
2918.16.00	- - Gluconic acid, its salts and esters	5%	Free	15%	Free	513.92	kg
2918.18.00	- - Chorobenzilate (ISO)	5%	Free	15%	Free	513.92	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2918.19.00	- - Other	5%	Free	15%	Free	513.99	kg
	- 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	5%	Free	15%	Free	513.93	kg
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	5%	Free	15%	Free	513.93	kg
2918.23.00	- - Other esters of salicylic acid and their salts	5%	Free	15%	Free	513.93	kg
2918.29.00	- - Other	5%	Free	15%	Free	513.94	kg
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Free	15%	Free	513.95	kg
	- Other :						
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), and its salts and esters	32%	Free	15%	Free	513.96	kg
2918.99.00	- - Other	32%	Free	15%	Free	513.96	kg
	VIII. - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.19 Phosphoric esters and their salts, including lacto-phosphates; their halogenated sulphonated, nitrated or nitrosated derivatives						
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	5%	Free	15%	Free	516.31	kg
2919.90.00	- Other	5%	Free	15%	Free	516.31	kg
	29.20 Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halo-genated, sulphonated, nitrated or nitrosated derivatives.						
	- Thiophosphoric esters, (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives						
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5%	Free	15%	Free	516.39	kg
2920.19.00	- - Other	5%	Free	15%	Free	516.39	kg

Section VI
Chapter 29
29.21

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2920.90.00	- Other	5%	Free	15%	Free	516.39	kg
	IX. - NITROGEN-FUNCTION COMPOUNDS						
	29.21 Amine-function compounds.						
	- Acyclic monoamines and their derivatives; salts threreof :						
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	5%	Free	15%	Free	514.51	kg
2921.19.00	- - Other	5%	Free	15%	Free	514.51	kg
	- Acyclic polyamines and their derivatives; salts thereof :						
2921.21.00	- - Ethylenediamine and its salts	5%	Free	15%	Free	514.52	kg
2921.22.00	- - Hexamethylenediamine and its salts	5%	Free	15%	Free	514.52	kg
2921.29.00	- - Other	5%	Free	15%	Free	514.52	kg
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5%	Free	15%	Free	514.53	kg
	- Aromatic monoamines and their derivatives; salts thereof :						
2921.41.00	- - Aniline and its salts	5%	Free	15%	Free	514.54	kg
2921.42.00	- - Aniline derivatives and their salts	5%	Free	15%	Free	514.54	kg
2921.43.00	- - Toluidones and their derivatives; salts thereof	5%	Free	15%	Free	514.54	kg
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	5%	Free	15%	Free	514.54	kg
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	Free	15%	Free	514.54	kg
2921.46.00	- - Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefatamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	Free	15%	Free	514.54	kg
2921.49.00	- - Other	5%	Free	15%	Free	514.54	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Aromatic polyamines and their derivatives; salts thereof :						
2921.51.00	- - *o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	Free	15%	Free	514.55	kg
2921.59.00	- - Other	5%	Free	15%	Free	514.55	kg
	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	5%	Free	15%	Free	514.61	kg
2922.12.00	- - Diethanolamine and its salts	5%	Free	15%	Free	514.61	kg
2922.13.00	- - Triethanolamine and its salts	5%	Free	15%	Free	514.61	kg
2922.14.00	- - Dextropropoxyphene (INN) and its salts	5%	Free	15%	Free	514.61	kg
2922.19.00	- - Other	5%	Free	15%	Free	514.61	kg
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :						
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	5%	Free	15%	Free	514.62	kg
2922.29.00	- - Other	5%	Free	15%	Free	514.62	kg
	- Aminoaldehydes, 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	5%	Free	15%	Free	514.63	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2922.39.00	- - Other	5%	Free	15%	Free	514.63	kg
	- 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	5%	Free	15%	Free	514.64	kg
2922.42.00	- - Glutamic acid and its salts	32%	Free	15%	Free	514.64	kg
2922.43.00	- - Anthranilic acid and its salts	5%	Free	15%	Free	514.65	kg
2922.44.00	- - Tilidine (INN) and its salts	5%	Free	15%	Free	514.65	kg
2922.49.00	- - Other	5%	Free	15%	Free	514.65	kg
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	Free	15%	Free	514.67	kg
	29.23 Quarternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.						
2923.10.00	- Choline and its salts	5%	Free	15%	Free	514.81	kg
2923.20.00	- Lecithins and other phosphoaminolipids	5%	Free	15%	Free	514.81	kg
2923.90.00	- Other	5%	Free	15%	Free	514.81	kg
	29.24 Carboxyamide-function compounds; amide-function compounds of carbonic acid.						
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :						
2924.11.00	- - Meprobamate (INN)	5%	Free	15%	Free	514.71	kg
2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	Free	15%	Free	514.71	kg
2924.19.00	- - Other	5%	Free	15%	Free	514.71	kg
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2924.21.00	- - Ureines and their derivatives; salts thereof	5%	Free	15%	Free	514.73	kg
2924.23.00	- - 2-Acetamidobenzoic acid (N-acety lauthranilic acid) and its salts	5%	Free	15%	Free	514.79	kg
2924.24.00	- - Ethinamate (INN)	5%	Free	15%	Free	514.79	kg
2924.29.00	- - Other	5%	Free	15%	Free	514.79	kg
	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	5%	Free	15%	Free	514.82	kg
2925.12.00	- - Glutethimide (INN)	5%	Free	15%	Free	514.82	kg
2925.19.00	- - Other	5%	Free	15%	Free	514.82	kg
	- Imines and their derivatives; salts thereof ;						
2925.21.00	- - Chlordimeform (ISO)	5%	Free	15%	Free	514.82	kg
2925.29.00	- - Other	5%	Free	15%	Free	514.82	kg
	29.26 Nitrile-function compounds						
2926.10.00	- Acrylonitrile	5%	Free	15%	Free	514.83	kg
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	5%	Free	15%	Free	514.84	kg
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	5%	Free	15%	Free	514.84	kg
2926.90.00	- Other	5%	Free	15%	Free	514.84	kg
2927.00.00	29.27 Diazo-, azo or azoxy-compounds	5%	Free	15%	Free	514.85	kg
2928.00.00	29.28 Organic derivatives of hydrazine of hydroxylamine	5%	Free	15%	Free	514.86	kg
	29.29 Compounds with other nitrogen function						
2929.10.00	- Isocyanates	5%	Free	15%	Free	514.89	kg
2929.90.00	- Other	5%	Free	15%	Free	514.89	kg

Section VI
Chapter 29
29.30/29.32

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	X. - ORGANO-INORGANIC COMPOUNDS HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES						
	29.30 Organo-sulphur compounds.						
2930.20.00	- Thiocarbamates and dithiocarbamates	5%	Free	15%	Free	515.42	kg
2930.30.00	- Thiuram mono-, di- or tetrasulphides	5%	Free	15%	Free	515.43	kg
2930.40.00	- Methionine	5%	Free	15%	Free	515.44	kg
2930.50.00	- Captafol (ISO) and methamidaphos (ISO)	5%	Free	15%	Free	515.49	kg
2930.90	- Other						
2930.90.10	- - - Allyl isothiocynates (or artificial mustard oil)	15%	Free	15%	Free	515.49	kg
2930.90.90	- - - Other	32%	Free	15%	Free	515.49	kg
	29.31 Other organo-inorganic compounds.						
2931.10.00	- Tetramethyl lead and tetraethyl lead	32%	Free	15%	Free	515.5	kg
2931.20.00	- Tributyltin compounds	32%	Free	15%	Free	515.5	kg
2931.90.00	- Other	32%	Free	15%	Free	515.5	kg
	29.32 Heterocyclic compounds with oxygen hetero-atom(s) only.						
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :						
2932.11.00	- - Tetrahydrofuran	5%	Free	15%	Free	515.69	kg
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	5%	Free	15%	Free	515.69	kg
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	Free	15%	Free	515.69	kg
2932.19.00	- - Other	5%	Free	15%	Free	515.69	kg
2932.20.00	- Lactones	5%	Free	15%	Free	515.63	kg
	- Other :						
2932.91.00	- - Isosafrole	5%	Free	15%	Free	515.69	kg
2932.92.00	- - 1-(1,3-Bensodioxol-5-yl) propan-2-one	5%	Free	15%	Free	515.69	kg
2932.93.00	- - Piperonal	5%	Free	15%	Free	515.69	kg
2932.94.00	- - Safrole	5%	Free	15%	Free	515.69	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2932.95.00	- - Tetrahydrocannabinols (all isomers)	5%	Free	15%	Free	515.69	kg
2932.99.00	- - Other	5%	Free	15%	Free	515.69	kg
	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	5%	Free	15%	Free	515.71	kg
2933.19.00	- - Other	5%	Free	15%	Free	515.71	kg
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :						
2933.21.00	- - Hydantoin and its derivatives	5%	Free	15%	Free	515.72	kg
2933.29.00	- - Other	5%	Free	15%	Free	515.73	kg
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :						
2933.31.00	- - Pyridine and its salts	5%	Free	15%	Free	515.74	kg
2933.32.00	- - Piperidine and its salts	5%	Free	15%	Free	515.74	kg
2933.33.00	- - Afentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone(INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	Free	15%	Free	515.74	kg
2933.39.00	- - Other	5%	Free	15%	Free	515.74	kg
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :						
2933.41.00	- - Levorphanol (INN) and its salts	5%	Free	15%	Free	515.75	kg

Section VI
Chapter 29

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2933.49.00	- - Other	5%	Free	15%	Free	515.75	kg
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :						
2933.52.00	- - Malonylurea (barbituric acid) and its salts	5%	Free	15%	Free	515.76	kg
2933.53.00	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); and salts thereof	5%	Free	15%	Free	515.76	kg
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5%	Free	15%	Free	515.76	kg
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	Free	15%	Free	515.76	kg
2933.59.00	- - Other	5%	Free	15%	Free	515.76	kg
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :						
2933.61.00	- - Melamine	5%	Free	15%	Free	515.76	kg
2933.69.00	- - Other	5%	Free	15%	Free	515.76	kg
	- Lactams :						
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	5%	Free	15%	Free	515.61	kg
2933.72.00	- - Clobazam (INN) and Methyprylon (INN)	5%	Free	15%	Free	515.61	kg
2933.79.00	- - Other lactams	5%	Free	15%	Free	515.61	kg
	- Other :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	5%	Free	15%	Free	515.77	kg
2933.99.00	- - Other	5%	Free	15%	Free	515.77	kg
	29.34 Nucleic acids and their salts whether or not chemically defined other heterocyclic compounds.						
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	Free	15%	Free	515.79	kg
2934.20.00	- Compounds containing in the structure a benzo-thiazole ring-system (whether or not hydrogenated), not further fused	5%	Free	15%	Free	515.79	kg
2934.30.00	- Compounds containing in the structure a pheno-thiazine ring-system (whether or not hydrogenated), not further fused	5%	Free	15%	Free	515.78	kg
	- 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	5%	Free	15%	Free	515.79	kg
2934.99.00	- - Other	5%	Free	15%	Free	515.79	kg
2935.00.00	29.35 Sulphonamides	5%	Free	15%	Free	515.8	kg

Section VI
Chapter 29
29.36/29.37

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	XI. - PROVITAMINS, VITAMINS AND HORMONES						
	29.36 Provitamins and vitamins, natural or reproduced by synthetics (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%	Free	15%	Free	541.12	kg
2936.22.00	- - Vitamin B_1 and its derivatives	5%	Free	15%	Free	541.13	kg
2936.23.00	- - Vitamin B_2 and its derivatives	5%	Free	15%	Free	541.13	kg
2936.24.00	- - D-or DL-Pantothenic acid Vitamin B_3 or Vitamin B_5) and its derivatives	5%	Free	15%	Free	541.13	kg
2936.25.00	- - Vitamin B_6 and its derivatives	5%	Free	15%	Free	541.13	kg
2936.26.00	- - Vitamin B_{12} and its derivatives	5%	Free	15%	Free	541.13	kg
2936.27.00	- - Vitamin C and its derivatives	5%	Free	15%	Free	541.14	kg
2936.28.00	- - Vitamin E and its derivatives	5%	Free	15%	Free	541.15	kg
2936.29.00	- - Other vitamins and its derivatives	5%	Free	15%	Free	541.16	kg
2936.90.00	- Other, including natural concentrates	5%	Free	15%	Free	541.17	kg
	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.						
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :						
2937.11.00	- - Somatotropin, its derivatives and structural analogues	5%	Free	15%	Free	541.54	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2937.12.00	- - Insulin and its salts	5%	Free	15%	Free	541.54	kg
2937.19.00	- - Other	5%	Free	15%	Free	541.54	kg
	- Steroidal hormones, their derivatives and structural analogues ;						
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5%	Free	15%	Free	541.53	kg
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	5%	Free	15%	Free	541.53	kg
2937.23.00	- - Oestrogens and progestogens	5%	Free	15%	Free	541.53	kg
2937.29.00	- - Other	5%	Free	15%	Free	541.53	kg
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	Free	15%	Free	541.56	kg
2937.90.00	- Other	5%	Free	15%	Free	541.59	kg
	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	5%	Free	15%	Free	541.61	kg
2938.90.00	- Other	5%	Free	15%	Free	541.61	kg

Section VI
Chapter 29
29.39

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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), ethyl-morphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone, oxymorphone (INN), pholcodine (INN), therebacon (INN), thebacon and thebaine; salts thereof	5%	Free	15%	Free	541.41	kg
2939.19.00	- - Other	5%	Free	15%	Free	541.41	kg
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof	5%	Free	15%	Free	541.42	kg
2939.30.00	- Caffeine and its salts	5%	Free	15%	Free	541.43	kg
	- Ephedrines and their salts :						
2939.41.00	- - Ephedrine and its salts	5%	Free	15%	Free	541.44	kg
2939.42.00	- - Pseudoephedrine (INN) and its salts	5%	Free	15%	Free	541.44	kg
2939.43.00	- - Cathine (INN) and its salts	5%	Free	15%	Free	541.44	kg
● 2939.44.00	- - Norephedrine and its salts	5%	Free	15%	Free	541.44	kg
2939.49.00	- - Other	5%	Free	15%	Free	541.44	kg
	- Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof :						
2939.51.00	- - Fenetylline (INN) and its salts	5%	Free	15%	Free	541.45	kg
2939.59.00	- - Other	5%	Free	15%	Free	541.45	kg
	- Alkaloids of rye ergot and their derivatives; salts thereof :						
2939.61.00	- - Ergometrine (INN) and its salts	5%	Free	15%	Free	541.46	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2939.62.00	- - Ergotamine (INN) and its salts	5%	Free	15%	Free	541.45	kg
2939.63.00	- - Lysergic acid and its salts	5%	Free	15%	Free	541.45	kg
2939.69.00	- - Other	5%	Free	15%	Free	541.45	kg
	- Other :						
2939.91.00	- - Cocaine, ecgonine, levometam-fetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5%	Free	15%	Free	541.49	kg
2939.99.00	- - Other	5%	Free	15%	Free	541.49	kg
	XIII. - OTHER ORGANIC COMPOUNDS						
2940.00.00	29.40 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.	5%	Free	15%	Free	516.92	kg
	29.41 Antibiotics.						
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	Free	15%	Free	541.31	kg
2941.20.00	- Streptomycins and their derivatives; salts thereof	5%	Free	15%	Free	541.32	kg
2941.30.00	- Tetracyclines and their derivatives; salts thereof	5%	Free	15%	Free	541.33	kg
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	5%	Free	15%	Free	541.39	kg
2941.50.00	- Erythromycin and its derivatives; salts thereof	5%	Free	15%	Free	541.39	kg
2941.90.00	- Other	5%	Free	15%	Free	541.39	kg
2942.00.00	29.42 Other organic compounds	5%	Free	15%	Free	516.99	kg

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover :

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed :

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-Ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides.

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included

• 3002 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products

3003 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

3004 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 or in forms or packings for retail sale

3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes

3006 Pharmaceutical goods specified in Note 4 to this Chapter

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 sections	Free	Free	15%	Free	541.62	kg
3001.90.00	- Other	Free	Free	15%	Free	541.62	kg
●	30.02 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.						
● 3002.10.00	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	Free	Free	15%	Free	541.63	kg
3002.20.00	- Vaccines for human medicine	Free	Free	15%	Free	541.63	kg
3002.30.00	- Vaccines for veterinary medicine	Free	Free	15%	Free	541.63	kg
3002.90.00	- Other	Free	Free	15%	Free	541.64	kg
	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	Free	Free	15%	Free	542.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3003.20.00	- Containing other antibiotics	Free	Free	15%	Free	542.12	kg
	- Containing hormones or other products of heading 29.37 but not containing antibiotics :						
3003.31.00	- - Containing insulin	Free	Free	15%	Free	542.21	kg
3003.39.00	- - Other	Free	Free	15%	Free	542.22	kg
3003.40.00	- - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	Free	Free	15%	Free	542.31	kg
3003.90.00	- Other	Free	Free	15%	Free	542.91	kg
	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 system) 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	Free	Free	15%	Free	542.13	kg
3004.20.00	- Containing other antibiotics	Free	Free	15%	Free	542.19	kg
	- Containing hormones or other products of heading 29.37 but not containing antibiotics :						
3004.31.00	- - Containing insulin	Free	Free	15%	Free	542.21	kg
3004.32.00	- - Containing corticosteroid hormones, their derivatives or structural analogues	Free	Free	15%	Free	542.24	kg
3004.39.00	- - Other	Free	Free	15%	Free	542.29	kg
3004.40.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	Free	Free	15%	Free	542.32	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3004.50.00	- Other medicaments containing vitamins or other products of heading 29.36	Free	Free	15%	Free	542.92	kg
3004.90.00	- Other	Free	Free	15%	Free	542.93	kg
	30.05 Wadding, gauze, bandages and similar articles (for example, dressings, adhesives plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.						
3005.10.00	- Adhesive dressing and other articles having an adhesive layer	Free	Free	15%	Free	541.91	kg
3005.90	- Other						
3005.90.10	- - - Wadding, including cotton wool and absorbent cotton	Free	Free	15%	Free	541.91	kg
3005.90.90	- - - Other	Free	Free	15%	Free	541.91	kg
	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	Free	Free	15%	Free	541.99	kg
3006.20.00	- Blood-grouping reagents	Free	Free	15%	Free	541.92	kg
3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Free	15%	Free	541.93	kg
3006.40.00	- Dental cements and other dental fillings, bone reconstruction cements	Free	Free	15%	Free	541.99	kg
3006.50.00	- First-aid boxes and kits	Free	Free	15%	Free	541.99	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3006.60.00	- Chemical contraceptive preparations based on other products of heading 29.37 or on spermicides	Free	Free	15%	Free	541.99	kg
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Free	Free	15%	Free	541.99	kg
	- Other :						
3006.91.00	- - Appliances identifiable for ostomy use	Free	Free	15%	Free	541.99	kg
3006.92.00	- - Waste pharmaceuticals	Free	Free	15%	Free	541.99	kg

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 2.5g, each of heading 38.24; optical elements of potassium chloride (heading 90.01)

2.- Heading31.02 applies only to the following goods, provided that they are not put up in the forms of 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 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 ammonium solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms of 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.

3101 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products

3102 Mineral or chemical fertilisers, nitrogenous

3103 Mineral or chemical fertilisers, phosphatic

3104 Mineral or chemical fertilisers, potassic

3105 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3101.00.00	31.01 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animals or vegetable products.	Free	Free	15%	Free	272.1	kg
	31.02 Mineral or chemical fertilisers, nitrogenous.						
3102.10.00	- Urea, whether or not in aqueous solution	Free	Free	15%	Free	562.16	kg
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :						
3102.21.00	- - Ammonium Sulphate	Free	Free	15%	Free	562.13	kg
3102.29.00	- - Other	Free	Free	15%	Free	562.12	kg
3102.30.00	- Ammonium nitrate, whether or not in aqueous	Free	Free	15%	Free	562.11	kg
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	Free	15%	Free	562.19	kg
3102.50.00	- Sodium nitrate	Free	Free	15%	Free	562.19	kg
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free	15%	Free	562.19	kg
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	Free	15%	Free	562.19	kg
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	Free	Free	15%	Free	562.19	kg
	31.03 Mineral or chemical fertilisers, phosphatic.						
3103.10.00	- Superphosphates	Free	Free	15%	Free	562.22	kg
3103.90.00	- Other	Free	Free	15%	Free	562.29	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	31.04 Mineral or chemical fertilisers, potassic.						
3104.20.00	- Potassium chloride	Free	Free	15%	Free	562.31	kg
3104.30.00	- Potassium sulphate	Free	Free	15%	Free	562.32	kg
3104.90.00	- Other	Free	Free	15%	Free	562.39	kg
	31.05 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.						
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	Free	15%	Free	562.96	kg
3105.20.00	- Mineral or chemical fertilizers containing the three ferti-lizing elements nitrogen, phosphorus and potassium	Free	Free	15%	Free	562.91	kg
3105.30.00	- Diammonium hydrogenortho-phosphate (diammonium phosphate)	Free	Free	15%	Free	562.93	kg
3105.40.00	- Ammonium dihydrogenortho-phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	15%	Free	562.94	kg
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :						
3105.51.00	- - Containing nitrates and phosphates	Free	Free	15%	Free	562.95	kg
3105.59.00	- - Other	Free	Free	15%	Free	562.95	kg
3105.60.00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	Free	15%	Free	562.92	kg
3105.90.00	- Other	Free	Free	15%	Free	562.99	kg

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) Separated 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 alsodyes 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 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, 32.10, 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.

3201 Tanning extracts of vegetable origins; tannins and their salts, ethers, esters and other derivatives

3202 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning

3203 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

3204 Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined

3205 Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes

3206 Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined

3207 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes

3208 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter

3209 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium

3210 Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather

3211 Prepared driers

3212 Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale

3213 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings

3214 Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like

3215 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid

Section VI
Chapter 32
32.01/32.04

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	32.01 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.						
3201.10.00	- Quebracho extract	5%	Free	15%	Free	532.21	kg
3201.20.00	- Wattle extract	5%	Free	15%	Free	532.21	kg
3201.90.00	- Other	5%	Free	15%	Free	532.21	kg
	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	5%	Free	15%	Free	532.31	kg
3202.90.00	- Other	5%	Free	15%	Free	532.32	kg
3203.00.00	32.03 Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	5%	Free	15%	Free	532.22	kg
	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	5%	Free	15%	Free	531.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3204.12.00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	Free	15%	Free	531.12	kg
3204.13.00	- - Basic dyes and preparations based thereon	5%	Free	15%	Free	531.13	kg
3204.14.00	- - Direct dyes and preparations based thereon	5%	Free	15%	Free	531.14	kg
3204.15.00	- - VAT dyes (including those usable in that state as pigments) and preparations based thereon	5%	Free	15%	Free	531.15	kg
3204.16.00	- - Reactive dyes and preparations based thereon	5%	Free	15%	Free	531.16	kg
3204.17.00	- - Pigments and preparations based thereon	5%	Free	15%	Free	531.17	kg
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5%	Free	15%	Free	531.19	kg
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	5%	Free	15%	Free	531.21	kg
3204.90.00	- Other	5%	Free	15%	Free	531.21	kg
3205.00.00	32.05 Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes.	5%	Free	15%	Free	531.22	kg
	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	5%	Free	15%	Free	533.11	kg
3206.19.00	- - Other	5%	Free	15%	Free	533.11	kg

Section VI
Chapter 32
32.07

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3206.20.00	- Pigments and preparations based on chromium compounds	5%	Free	15%	Free	533.12	kg
	- Other colouring matter and other preparations :						
3206.41.00	- - Ultramarine and preparations based thereon	5%	Free	15%	Free	533.14	kg
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	Free	15%	Free	533.15	kg
3206.49.00	- - Other	5%	Free	15%	Free	533.17	kg
3206.50.00	- Inorganic products of a kind used as luminophores	5%	Free	15%	Free	533.18	kg
	32.07 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.						
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	Free	15%	Free	533.51	kg
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	Free	15%	Free	533.51	kg
3207.30.00	- Liquid lustres and similar preparations	5%	Free	15%	Free	533.51	kg
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	5%	Free	15%	Free	533.51	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	32.08 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.						
3208.10.00	- Based on polyesters	32%	Free	15%	Free	533.42	kg
3208.20.00	- Based on acrylic or vinyl polymers	32%	Free	15%	Free	533.42	kg
3208.90.00	- Other	32%	Free	15%	Free	533.42	kg
	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	32%	Free	15%	Free	533.41	kg
3209.90.00	- Other	32%	Free	15%	Free	533.41	kg
3210.00.00	32.10 Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	32%	Free	15%	Free	533.43	kg
3211.00.00	32.11 Prepared driers.	5%	Free	15%	Free	533.53	kg
	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 in forms or packings for retail sale.						
3212.10.00	- Stamping foil	32%	Free	15%	Free	533.44	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3212.90.00	- Other	32%	Free	15%	Free	533.44	kg
	32.13 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.						
3213.10.00	- Colours in sets	5%	Free	15%	Free	533.52	kg
3213.90.00	- Other	5%	Free	15%	Free	533.52	kg
	32.14 Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings ; non-refractory surfacing preparations for facades, indoor, walls, floors, ceilings or the like.						
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters'fillings	15%	Free	15%	Free	533.54	kg
3214.90.00	- Other	15%	Free	15%	Free	533.54	kg
	32.15 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.						
	- Printing ink :						
3215.11.00	- - Black	5%	Free	15%	Free	533.21	kg
3215.19.00	- - Other	5%	Free	15%	Free	533.29	kg
3215.90.00	- Other	5%	Free	15%	Free	895.91	kg

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.

3301 Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils

3302 Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages

3303 Perfumes and toilet waters

3304 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

3305 Preparations for use on the hair

3306 Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages

3307 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 solution of essential oils.						
	- Essential oils of citrus fruit :						
3301.12.00	- - Of orange	5%	Free	15%	Free	551.31	kg
3301.13.00	- - Of lemon	5%	Free	15%	Free	551.31	kg
3301.19.00	- - Other	5%	Free	15%	Free	551.31	kg
	- Essential oils other than those of citrus fruit :						
3301.24.00	- - Of peppermint *(Mentha piperita)*	5%	Free	15%	Free	551.32	kg
3301.25.00	- - Of other mints	5%	Free	15%	Free	551.32	kg
3301.29.00	- - Other	5%	Free	15%	Free	551.32	kg
3301.30.00	- Resinoids	5%	Free	15%	Free	551.33	kg
3301.90	- Other						
3301.90.10	- - - Aqueous distillates and aqueous solutions of essential oils	5%	Free	15%	Free	551.35	kg
3301.90.90	- - - Other	5%	Free	15%	Free	551.35	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	551.41	kg
3302.90.00	- Other	15%	Free	15%	Free	551.49	kg
3303.00.00	33.03 Perfumes and toilet waters.	Free	Free	15%	Free	553.10	kg
	33.04 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunsceen or sun tan preparations; manicure or pedicure preparations.						
3304.10.00	- Lip make-up preparations	Free	Free	15%	Free	553.2	kg
3304.20.00	- Eye make-up preparations	Free	Free	15%	Free	553.2	kg
3304.30.00	- Manicure or pedicure preparations	Free	Free	15%	Free	553.2	kg
	- Other :						
3304.91.00	- - Powders, whether or not compressed	Free	Free	15%	Free	553.29	kg
3304.99.00	- - Other	Free	Free	15%	Free	553.2	kg
	33.05 Preparations for use on the hair.						
3305.10.00	- Shampoos	15%	Free	15%	Free	553.3	kg
3305.20.00	- Preparations for permanent waving or straightening	15%	Free	15%	Free	553.3	kg
3305.30.00	- Hair lacquers	15%	Free	15%	Free	553.3	kg
3305.90.00	- Other	15%	Free	15%	Free	553.3	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	553.4	kg
3306.20.00	- Yarn used to clean between the teeth (dental floss)	15%	Free	15%	Free	553.4	kg
3306.90.00	- Other	15%	Free	15%	Free	553.4	kg
	33.07 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.						
3307.10.00	- Pre-shave, shaving or after-shave preparations	Free	Free	15%	Free	553.51	kg
3307.20.00	- Personal deodorants and antiperspirants	15%	Free	15%	Free	553.52	kg
3307.30.00	- Perfumed bath salts and other bath preparations	15%	Free	15%	Free	553.53	kg
	- 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	32%	Free	15%	Free	553.54	kg
3307.49	- - Other						
	- - - Having disinfectant properties :						
3307.49.11	- - - - Deodorant blocks	32%	Free	15%	Free	553.54	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3307.49.19	- - - - Other	5%	Free	15%	Free	553.54	kg
3307.49.20	- - - Other	32%	Free	15%	Free	535.54	kg
3307.90	- Other						
3307.90.10	- - - Contact lens or artificial eye solutions	5%	Free	15%	Free	553.59	kg
3307.90.90	- - - Other	32%	Free	15%	Free	553.59	kg

Chapter 34

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

Notes.

1.- This Chapter does not cover :

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and 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 purpose 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 or 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 exclusion 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, 3402 or 3823, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading15.21;

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

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

3401 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 preparation for washing the skin, in the form of liquid or cream and put up for sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent

3402 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of 3401

3403 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment 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

3404 Artificial waxes and prepared waxes

3405 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of 3404

3406 Candles, tapers and the like

3407 Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	34.01 Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.						
	- Soap and organic surface-active products and preparations, in forms of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :						
3401.11.00	- - For toilet use (including medicated products)	32%	Free	15%	Free	554.11	kg
3401.19.00	- - Other	32%	Free	15%	Free	554.15	kg
3401.20.00	- Soap in other forms	32%	Free	15%	Free	554.19	kg
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	32%	Free	15%	Free	554.22	kg
	34.02 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxialliary washing preparations) and cleaning preparations whether or not containing soap, other than those of heading 34.01.						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Organic surface-active agents, whether or not put up for retail sale :						
3402.11.00	- - Anionic	32%	Free	15%	Free	554.21	kg
3402.12.00	- - Cationic	32%	Free	15%	Free	554.21	kg
3402.13.00	- - Non-ionic	32%	Free	15%	Free	554.21	kg
3402.19.00	- - Other	32%	Free	15%	Free	554.21	kg
3402.20.00	- Preparations put up for retail sale	32%	Free	15%	Free	554.22	kg
3402.90.00	- Other	32%	Free	15%	Free	554.23	kg
	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 material	5%	Free	15%	Free	597.71	kg
3403.19.00	- - Other	5%	Free	15%	Free	597.72	kg
	- Other :						
3403.91.00	- - Preparations for the treatment of textile materials, leather, furskins or other material	5%	Free	15%	Free	597.73	kg
3403.99.00	- - Other	5%	Free	15%	Free	597.74	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	34.04 Artificial waxes and prepared waxes.						
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	5%	Free	15%	Free	598.35	kg
3404.90.00	- Other	5%	Free	15%	Free	598.39	kg
	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	15%	Free	15%	Free	544.31	kg
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15%	Free	15%	Free	554.32	kg
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	15%	Free	15%	Free	544.33	kg
3405.40.00	- Scouring pastes and powders and other scouring preparations	15%	Free	15%	Free	554.34	kg
3405.90.00	- Other	15%	Free	15%	Free	554.35	kg
3406.00.00	34.06 Candles, tapers and the like.	32%	Free	15%	Free	899.31	kg
3407.00.00	34.07 Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	5%	Free	15%	Free	598.95	kg

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.

3501	Casein, caseinates and other casein derivatives; casein glues
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
3503	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 3501
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
3507	Enzymes; prepared enzymes not elsewhere specified or included

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	35.01 Casein, caseinates and other casein derivatives; casein glues.						
3501.10.00	- Casein	5%	Free	15%	Free	592.21	kg
3501.90.00	- Other	5%	Free	15%	Free	592.22	kg
	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	5%	Free	15%	Free	025.3	kg
3502.19.00	- - Other	5%	Free	15%	Free	025.3	kg
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	5%	Free	15%	Free	025.3	kg
3502.90.00	- Other	5%	Free	15%	Free	592.23	kg
3503.00.00	35.03 Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isin-glass other glues of animal origin, excluding casein glues of heading 35.01.	5%	Free	15%	Free	592.24	kg
3504.00.00	35.04 Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5%	Free	15%	Free	592.25	kg
	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	5%	Free	15%	Free	592.26	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3505.20.00	- Glues	15%	Free	15%	Free	592.27	kg
	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	15%	Free	15%	Free	592.29	kg
	- Other :						
3506.91.00	- - Adhesives based on polymers of headings 3901 to 3913 or on rubber	15%	Free	15%	Free	592.29	kg
3506.99.00	- - Other	15%	Free	15%	Free	592.29	kg
	35.07 Enzymes; prepared enzymes not elsewhere specified or included.						
3507.10.00	- Rennet and concentrates thereof	5%	Free	15%	Free	516.91	kg
3507.90.00	- Other	5%	Free	15%	Free	516.91	kg

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 in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

3601	Propellent powders
3602	Prepared explosives, other than propellent powders
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
3605	Matches, other than pyrotechnic articles of 3604
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3601.00.00	36.01 Propellent powders.	5%	Free	15%	Free	593.11	kg
3602.00.00	36.02 Prepared explosives, other than propellent powders.	5%	Free	15%	Free	593.12	kg
3603.00.00	36.03 Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	5%	Free	15%	Free	593.2	kg
	36.04 Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.						
3604.10.00	- Fireworks	32%	Free	15%	Free	593.31	kg
3604.90.00	- Other	32%	Free	15%	Free	593.33	kg
3605.00	36.05 Matches, other than pyrotechnic articles of heading 36.04.						
	- - - Wooden						
3605.00.11	- - - - In boxes, containing not more than 60 matches	$9.52 per gross boxes	Free	15%	Free	899.32	kg
3605.00.12	- - - - In boxes, containing more than 60 but not more than 80 matches	$13.02 per gross boxes	Free	15%	Free	899.32	kg
3605.00.19	- - - - Other	$2.33 per 1000 matches or part thereof	Free	15%	Free	899.32	kg
	- - - Other :						
3605.00.21	- - - -In boxes, containing not more than 60 matches	$9.52 per gross boxes	Free	15%	Free	899.32	GB

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3605.00.22	- - - - In boxes, containing more than 60 but not more than 80 matches	$13.02 per gross boxes	Free	15%	Free	899.32	kg
3605.00.29	- - - - Other	$2.33 per 1000 matches or part thereof	Free	15%	Free	899.32	KG
	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 300cm^3	5%	Free	15%	Free	899.34	kg
3606.90.00	- Other	5%	Free	15%	Free	899.39	kg

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.

3701 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs

3702 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed

3703 Photographic paper, paperboard and textiles, sensitised, unexposed

3704 Photographic plates, film, paper, paperboard and textiles, exposed but not developed

3705 Photographic plates and film, exposed and developed, other than cinematographic film

3706 Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track

3707 Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.						
3701.10.00	- For X-ray	Free	Free	15%	Free	882.2	m^2
3701.20.00	- Instant print film	5%	Free	15%	Free	882.2	kg
3701.30	- Other plates and film, with any side exceeding 255 mm.						
3701.30.10	- - - Photo process plates for offset reproduction	5%	Free	15%	Free	882.2	m^2
3701.30.90	- - - Other	5%	Free	15%	Free	882.2	m^2
	- Other :						
3701.91.00	- - For colour photography (polychrome)	5%	Free	15%	Free	882.2	kg
3701.99.00	- - Other	5%	Free	15%	Free	882.2	m^2
	37.02 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or or textiles; instant print film in rolls, sensitised, unexposed.						
3702.10.00	- For X-ray	Free	Free	15%	Free	882.3	m^2
	- Other film, without perforations, of a width not exceeding 105 mm :						
3702.31.00	- - For colour photography (polychrome)	5%	Free	15%	Free	882.3	u
3702.32.00	- - Other, with silver halide emulsion	5%	Free	15%	Free	882.3	m^2
3702.39.00	- - Other	5%	Free	15%	Free	882.3	m^2
	- Other film, without perforations, of a width exceeding 105 mm:						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5%	Free	15%	Free	882.3	m^2
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	5%	Free	15%	Free	882.3	m^2
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5%	Free	15%	Free	882.3	m^2
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	5%	Free	15%	Free	882.3	m^2
	- Other film, for colour photography (polychrome) :						
● 3702.52.00	- - Of a width not exceeding 16 mm	5%	Free	15%	Free		m
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5%	Free	15%	Free	882.3	m
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	5%	Free	15%	Free	882.3	m
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	Free	15%	Free	882.3	m
3702.56.00	- - Of a width exceeding 35 mm	5%	Free	15%	Free	882.3	m

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other :						
●	3702.96.00	- - Of a width not exceeding 35 mm and a length not exceeding 30 m	5%	Free	15%	Free	882.3	m
●	3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	5%	Free	15%	Free	882.3	m
●	3702.98.00	- - Of a width exceeding 35 mm	5%	Free	15%	Free	882.3	m
		37.03 Photographic paper, paperboard and textiles, sensitised, unexposed.						
	3703.10.00	- In rolls of a width exceeding 610 mm	5%	Free	15%	Free	882.4	kg
	3703.20.00	- Other, for colour photography (polychrome)	5%	Free	15%	Free	882.4	kg
	3703.90	- Other						
	3703.90.10	- - - Photocopying paper	5%	Free	15%	Free	882.4	kg
	3703.90.90	- - - Other	5%	Free	15%	Free	882.4	kg
	3704.00	37.04 Photographic plates, film, paper, paperboard and textiles, exposed but not developed.						
	3704.00.10	- - - Photoprocess plates for off-set reproduction	5%	Free	15%	Free	882.5	kg
	3704.00.90	- - - Other	5%	Free	15%	Free	882.5	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	37.05 Photographic plates and film, exposed and developed, other than cinematographic film.						
3705.10.00	- For offset reproduction	5%	Free	15%	Free	882.6	kg
3705.90	- Other						
3705.90.10	- - - Slides and transparencies	5%	Free	15%	Free	882.6	kg
3705.90.90	- - - Other	5%	Free	15%	Free	882.6	kg
	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 35mm or more	15%	10%	15%	Free	883.1	m
3706.90.00	- Other	15%	10%	15%	Free	883.9	m
	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	5%	Free	15%	Free	882.1	kg
3707.90.00	- Other	5%	Free	15%	Free	882.1	kg

Section VI
Chapter 38
Notes

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); and

(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 this schedule :

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g 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, Segar 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 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 petroleum oils or oils obtained from bituminous minerals (heading 27.10).

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

Subheading Notes.

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

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

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

3801 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures

3802 Activated carbon; activated natural mineral products; animal black, including spent animal black

3803 Tall oil, whether or not refined

3804 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of 3803

3805 Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent

3806 Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums

3807 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

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)

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

3810 Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering,brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods

3811 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils

3812 Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics

3813 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades

3814 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers

3815 Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included

3816 Refractory cements, mortars, concretes and similar compositions, other than products of 3801

3817 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902

3818 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics

3819 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

3820 Anti-freezing preparations and prepared de-icing fluids

3821 Prepared culture media for development of micro-organisms

3822 Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of 30.02 or 30.06

3823 Industrial monocarboxylic fatty acids; acid oils from refinery; industrial fatty alcohols

3824 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included

3825 Residual products of the chemical or allied industries, not elsewhere specified or included, municipal waste; sewage sludge; other waste specified in Note 6 to this Chapter

• 3826 Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	598.61	kg
3801.20.00	- Colloidal or semi-colloidal graphite	5%	Free	15%	Free	598.61	kg
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	Free	15%	Free	598.61	kg
3801.90.00	- Other	5%	Free	15%	Free	598.61	kg
	38.02 Activated carbon; activated natural mineral products; animal black, including spent animal black.						
3802.10.00	- Activated carbon	5%	Free	15%	Free	598.64	kg
3802.90.00	- Other	5%	Free	15%	Free	598.65	kg
3803.00.00	38.03 Tall oil, whether or not refined	5%	Free	15%	Free	598.11	kg
3804.00.00	38.04 Residual lyes from the manufacture of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonates,but excluding tall oil of heading 38.03.	5%	Free	15%	Free	598.12	kg
	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	5%	Free	15%	Free	598.13	kg
3805.90.00	- Other	5%	Free	15%	Free	598.13	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	38.06 Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.						
3806.10.00	- Rosin and resin acids	5%	Free	15%	Free	598.14	kg
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	Free	15%	Free	598.14	kg
3806.30.00	- Ester gums	5%	Free	15%	Free	598.14	kg
3806.90.00	- Other	5%	Free	15%	Free	598.14	kg
	38.07 Wood tar; wood tar oils; wood cresote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.						
3807.00.10	- - - Wood tar and wood tar oils; cresote and wood naphtha	5%	Free	15%	Free	598.18	kg
3807.00.90	- - - Other	5%	Free	15%	Free	598.18	kg
	38.08 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles and fly-papers).						
3808.50.00	- Goods specified in Subheading Note 1 to this Chapter	Free	Free	15%	Free	591.9	kg
	- Other						
3808.91	- - Insecticides						
3808.91.10	- - - Vape Mat	15%	Free	15%	Free	591.1	kg
3808.91.90	- - - Other	Free	Free	15%	Free	591.1	kg
3808.92.00	- - Fungicides	Free	Free	15%	Free	591.2	kg
3808.93.00	- - Herbicides anti-sprouting products and plant-growth regulators	Free	Free	15%	Free	591.3	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3808.94	- - Disinfectants						
3808.94.10	- - - Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts) having disinfectant properties, put up for sale by retail	15%	Free	15%	Free	591.4	kg
3808.94.90	- - - Other	5%	Free	15%	Free	591.4	kg
3808.99	- - Other						
3808.99.10	- - - Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts), having antiseptic bactericidal or germicidal properties, put up for sale by retail	15%	Free	15%	Free	591.9	kg
3808.99.90	- - - Other	5%	Free	15%	Free	591.9	kg
	38.09 Finishing agents, dye carriers to accelerate 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	5%	Free	15%	Free	598.91	kg
	- Other						
3809.91.00	- - Of a kind used in the textile or like industries	5%	Free	15%	Free	598.91	kg
3809.92.00	- - Of a kind used in the paper or like industries	5%	Free	15%	Free	598.91	kg
3809.93.00	- - Of a kind used in the leather or like industries	5%	Free	15%	Free	598.91	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	598.96	kg
3810.90.00	- Other	5%	Free	15%	Free	598.96	kg
	38.11 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (inlcuding gasoline) or for other liquids used for the same purposes as mineral oils.						
	- Anti-knock preparations :						
3811.11.00	- - Based on lead compounds	5%	Free	15%	Free	597.21	kg
3811.19.00	- - Other	5%	Free	15%	Free	597.21	kg
	- Additives for lubricating oils :						
3811.21.00	- - Containing petroleum oils or oils obtained from bituminous minerals	5%	Free	15%	Free	597.25	kg
3811.29.00	- - Other	5%	Free	15%	Free	597.25	kg
3811.90.00	- Other	5%	Free	15%	Free	597.29	kg
	38.12 Prepared rubber accelerators; compound plasticiers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.						
3812.10.00	- Prepared rubber accelerators	5%	Free	15%	Free	598.63	kg
3812.20.00	- Compound plasticisers for rubber or plastics	5%	Free	15%	Free	598.93	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5%	Free	15%	Free	598.93	kg
3813.00.00	38.13 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	5%	Free	15%	Free	598.94	kg
3814.00.00	38.14 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	15%	Free	15%	Free	533.55	kg
	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	5%	Free	15%	Free	598.81	kg
3815.12.00	- - With precious metal or precious metal compounds as the active substance	5%	Free	15%	Free	598.83	kg
3815.19.00	- - Other	5%	Free	15%	Free	598.85	kg
3815.90.00	- Other	5%	Free	15%	Free	598.89	kg
3816.00.00	38.16 Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	5%	Free	15%	Free	662.33	kg
3817.00.00	38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	5%	Free	15%	Free	598.4	kg
3818.00.00	38.18 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5%	Free	15%	Free	598.5	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3819.00.00	38.19 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containinig less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	5%	Free	15%	Free	591.31	kg
3820.00.00	38.20 Anti-freezing preparations and prepared de-icing fluids.	5%	Free	15%	Free	597.33	kg
3821.00.00	38.21 Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	5%	Free	15%	Free	598.67	kg
3822.00.00	38.22 Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference material.	5%	Free	15%	Free	598.69	kg
	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	5%	Free	15%	Free	431.18	kg
3823.12.00	- - Oleic acid	5%	Free	15%	Free	431.18	kg
3823.13.00	- - Tall oil fatty acids	5%	Free	15%	Free	431.18	kg
3823.19.00	- - Other	5%	Free	15%	Free	431.18	kg
3823.70.00	- Industrial fatty alcohols	5%	Free	15%	Free	512.18	kg
	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	5%	Free	15%	Free	598.99	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	5%	Free	15%	Free	598.99	kg
3824.40.00	- Prepared additives for cements, mortars or concretes	5%	Free	15%	Free	598.97	kg
3824.50.00	- Non-refractory mortars and concretes	5%	Free	15%	Free	598.98	kg
3824.60.00	- Sorbitol other than that of subheading 2905.44	5%	Free	15%	Free	598.99	kg
	- Mixtures containing halogenated derivatives of methane, ethane or propane :						
3824.71.00	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrobromofluorocarbons (HBFCs)	5%	Free	15%	Free	598.99	kg
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	Free	15%	Free	598.99	kg
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	5%	Free	15%	Free	598.99	kg
3824.74.00	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CHCs)	5%	Free	15%	Free	598.99	kg
3824.75.00	- - Containing carbon tetrachloride	5%	Free	15%	Free	598.99	kg
3824.76.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	5%	Free	15%	Free	598.99	kg
3824.77.00	- - Containing bromomothane (methyl bromide) or bromochloromethane	5%	Free	15%	Free	598.99	kg
3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	Free	15%	Free	598.99	kg
3824.79.00	- - Other	5%	Free	15%	Free	598.99	kg
	- 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)	5%	Free	15%	Free	598.99	kg
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	Free	15%	Free	598.99	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	5%	Free	15%	Free	598.99	kg
3824.90	- Other						
3824.90.10	- - - Salt for curing or salting with a basis of sodium chloride and sodium nitrate, whether or not containing sugar	5%	Free	15%	Free	598.99	kg
3824.90.20	- - - Food preservatives	5%	Free	15%	Free	598.99	kg
3824.90.90	- - - Other	5%	Free	15%	Free	598.99	kg
	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	5%	Free	15%	Free	599.1	kg
3825.20.00	- Sewage sludge	5%	Free	15%	Free	599.1	kg
3825.30.00	- Clinical waste	5%	Free	15%	Free	599.2	kg
	- Waste organic solvents :						
3825.41.00	- - Halogenated	5%	Free	15%	Free	599.3	kg
3825.49.00	- - Other	5%	Free	15%	Free	599.3	kg
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	Free	15%	Free	599.4	kg
	- Other wastes from chemical or allied industries :						
3825.61.00	- - Mainly containing organic constituents	5%	Free	15%	Free	599.9	kg
3825.69.00	- - Other	5%	Free	15%	Free	599.9	kg
3825.90.00	- Other	5%	Free	15%	Free	599.9	kg
● 3826.00.00	38.26 Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	18¢ per litre	Free	15%	Free		l

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 this Schedule 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 Schedule any reference to "plastics" also include vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This chapter does not cover :

(a) Lubrications preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q) Articles of Section XII (for example, footwear,headgear, umbrellas, sun umbrellas, walking- sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases);

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following catergories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300ºC, 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 pre-dominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms(headings 39.01 to 39.14).

8.- For the purposes of Heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

Section VII
Chapter 39
Notes

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

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

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamde-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 polymercontent.

(2) The copolymers named in subheading Nos. 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 comonoer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

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

3901 Polymers of ethylene, in primary forms

3902 Polymers of propylene or of other olefins, in primary forms

3903 Polymers of styrene, in primary forms

3904 Polymers of vinyl chloride or of other halogenated olefins, in primary forms

3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms
3906	Acrylic polymers in primary forms
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
3908	Polyamides in primary forms
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms
3910	Silicones in primary forms
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
3914	Ion-exchangers based on polymers of 3901 to 3913, in primary forms

Sub-Chapter II

Waste, parings and scrap; semi-manufactures; articles

3915	Waste, parings and scrap, of plastics
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials

3921	Other plates, sheets, film, foil and strip, of plastics
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics
3925	Builders' ware of plastics, not elsewhere specified or included
3926	Other articles of plastics and articles of other materials of Heading Nos. 3901 to 3914

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.01 Polymers of ethylene, in primary forms.						
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	5%	Free	15%	Free	571.11	kg
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	5%	Free	15%	Free	571.12	kg
3901.30.00	- Ethylene-vinyl acetate copolymers	5%	Free	15%	Free	571.2	kg
3901.90.00	- Other	5%	Free	15%	Free	571.9	kg
	39.02 Polymers of propylene or of other olefins, in primary forms.						
3902.10.00	- Polypropylene	5%	Free	15%	Free	575.11	kg
3902.20.00	- Polyisobutylene	5%	Free	15%	Free	575.12	kg
3902.30.00	- Propylene copolymers	5%	Free	15%	Free	575.13	kg
3902.90.00	- Other	5%	Free	15%	Free	575.19	kg
	39.03 Polymers of styrene, in primary forms.						
	- Polystyrene :						
3903.11.00	- - Expansible	5%	Free	15%	Free	572.11	kg
3903.19.00	- - Other	5%	Free	15%	Free	572.19	kg
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	5%	Free	15%	Free	572.91	kg
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	Free	15%	Free	572.92	kg
3903.90.00	- Other	5%	Free	15%	Free	572.99	kg
	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	5%	Free	15%	Free	573.11	kg
	- Other poly (vinyl chloride) :						
3904.21.00	- - Non-plasticised	5%	Free	15%	Free	573.12	kg

Section VII
Chapter 39
39.05/39.06

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3904.22.00	- - Plasticised	5%	Free	15%	Free	573.13	kg
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	5%	Free	15%	Free	573.91	kg
3904.40.00	- Other vinyl chloride copolymers	5%	Free	15%	Free	573.92	kg
3904.50.00	- Vinylidene chloride polymers	5%	Free	15%	Free	573.93	kg
	- Fluoro-polymers :						
3904.61.00	- - Polytetrafluoroethylene	5%	Free	15%	Free	573.94	kg
3904.69.00	- - Other	5%	Free	15%	Free	573.94	kg
3904.90.00	- Other	5%	Free	15%	Free	573.99	kg
	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	5%	Free	15%	Free	575.91	kg
3905.19.00	- - Other	5%	Free	15%	Free	575.91	kg
	- Vinyl acetate copolymers :						
3905.21.00	- - In aqueous dispersion	5%	Free	15%	Free	575.91	kg
3905.29.00	- - Other	5%	Free	15%	Free	575.91	kg
3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	Free	15%	Free	575.92	kg
	- Other :						
3905.91.00	- - Copolymers	5%	Free	15%	Free	575.92	kg
3905.99.00	- - Other	5%	Free	15%	Free	575.92	kg
	39.06 Acrylic polymers in primary forms.						
3906.10.00	- Poly (methyl methacrylate)	5%	Free	15%	Free	575.21	kg
3906.90.00	- Other	5%	Free	15%	Free	575.29	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	574.11	kg
3907.20.00	- Other polyethers	5%	Free	15%	Free	574.19	kg
3907.30.00	- Epoxide resins	5%	Free	15%	Free	574.20	kg
3907.40.00	- Polycarbonates	5%	Free	15%	Free	574.31	kg
3907.50.00	- Alkyd resins	5%	Free	15%	Free	574.32	kg
3907.60.00	- Poly (ethylene terephthalate)	5%	Free	15%	Free	574.33	kg
3907.70.00	- Polylactic acid	5%	Free	15%	Free	574.39	kg
	- Other polyesters :						
3907.91.00	- - Unsaturated	5%	Free	15%	Free	574.39	kg
3907.99.00	- - Other	5%	Free	15%	Free	575.39	kg
	39.08 Polyamides in primary forms.						
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10, or -6,12	5%	Free	15%	Free	575.31	kg
3908.90.00	- Other	5%	Free	15%	Free	575.39	kg
	39.09 Amino-resins, phenolic resins and polyurethanes, in primary forms.						
3909.10.00	- Urea resins; thiorea resins	5%	Free	15%	Free	575.41	kg
3909.20.00	- Melamine resins	5%	Free	15%	Free	575.42	kg
3909.30.00	- Other amino-resins	5%	Free	15%	Free	575.43	kg
3909.40.00	- Phenolic resins	5%	Free	15%	Free	575.44	kg
3909.50.00	- Polyurethanes	5%	Free	15%	Free	575.45	kg
3910.00.00	39.10 Silicones in primary forms.	5%	Free	15%	Free	575.93	kg

Section VII
Chapter 39
39.11/39.14

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.11 Petroleum resins, coumarone-indene resins, polytepenes, 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	5%	Free	15%	Free	575.96	kg
3911.90.00	- Other	5%	Free	15%	Free	575.96	kg
	39.12 Cellulose and its chemicals derivatives, not elsewhere specified or included in primary forms.						
	- Cellulose acetates :						
3912.11.00	- - Non-plasticised	5%	Free	15%	Free	575.51	kg
3912.12.00	- - Plasticised	5%	Free	15%	Free	575.52	kg
3912.20.00	- Cellulose nitrates (including collodions)	5%	Free	15%	Free	575.53	kg
	- Cellulose ethers :						
3912.31.00	- - Carboxymethylcellulose and its salts	5%	Free	15%	Free	575.54	kg
3912.39.00	- - Other	5%	Free	15%	Free	575.54	kg
3912.90.00	- Other	5%	Free	15%	Free	575.59	kg
	39.13 Natural polymers acid (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	5%	Free	15%	Free	575.94	kg
3913.90.00	- Other	5%	Free	15%	Free	575.95	kg
3914.00.00	39.14 Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	5%	Free	15%	Free	575.97	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.15 Waste, parings and scrap, of plastics.						
3915.10.00	- Of polymers of ethylene	5%	Free	15%	Free	579.1	kg
3915.20.00	- Of polymers of styrene	5%	Free	15%	Free	579.2	kg
3915.30.00	- Of polymers of vinyl chloride	5%	Free	15%	Free	579.3	kg
3915.90.00	- Of other plastics	5%	Free	15%	Free	579.9	kg
	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	5%	Free	15%	Free	583.1	kg
3916.20.00	- Of polymers of vinyl chloride	5%	Free	15%	Free	583.2	kg
3916.90.00	- Of other plastics	5%	Free	15%	Free	583.9	kg
	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	5%	Free	15%	Free	581.1	kg
	- Tubes, pipes and hoses, rigid :						
3917.21	- - Of polymers of ethylene :						
3917.21.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.2	kg
3917.21.90	- - - Other	32%	10%	15%	Free	581.2	kg
3917.22	- - Of polymers of propylene :						
3917.22.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.2	kg
3917.22.90	- - - Other	32%	10%	15%	Free	581.2	kg

Section VII
Chapter 39

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3917.23	- - Of polymers of vinyl chloride :						
3917.23.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.2	kg
3917.23.90	- - - Other	32%	10%	15%	Free	581.2	kg
3917.29	- - Of other plastics :						
3917.29.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.2	kg
3917.29.90	- - - Other	32%	10%	15%	Free	581.2	kg
	- Other tubes, pipes and hoses :						
3917.31	- - Flexible tubes, pipes, and hoses, having a minimum burst pressure of 27.6 MPa						
3917.31.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.3	kg
3917.31.20	- - - Drinking straws	32%	Free	15%	Free	581.3	kg
3917.31.90	- - - Other	32%	10%	15%	Free	581.3	kg
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings						
3917.32.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.4	kg
3917.32.20	- - - Drinking straws	32%	Free	15%	Free	581.4	kg
3917.32.90	- - - Other	5%	Free	15%	Free	581.4	kg
3917.33	- - Other, not reinforced or otherwise combined with other materials with fittings						
3917.33.10	- - - Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	581.5	kg
3917.33.20	- - - Drinking straws	32%	Free	15%	Free	581.5	kg
3917.33.90	- - - Other	5%	Free	15%	Free	581.5	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3917.39	- - Other :						
3917.39.10	- - - Of a kind used as replacement component in motor vehicles of 8701 to 8705	15%	Free	15%	Free	581.6	kg
3917.39.20	- - - Drinking straws	32%	Free	15%	Free	581.6	kg
3917.39.30	- - - Lay-flat tubing of polyethylene (Polythylene)	32% or 54¢ per kg whichever is the greater	Free	15%	Free	581.6	kg
3917.39.90	- - - Other	5%	Free	15%	Free	581.6	kg
3917.40.00	- Fittings	32%	Free	15%	Free	581.7	kg
	39.18 Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.						
3918.10.00	- Of polymers of vinyl chloride	15%	Free	15%	Free	893.31	kg
3918.90.00	- Of other plastic	15%	Free	15%	Free	893.31	kg
	39.19 Self-adhesive plates sheets, film, foil, tape, strip and other flat shapes, or plastics, whether or not in rolls.						
3919.10.00	- In rolls of a width not exceeding 20 cm	5%	Free	15%	Free	582.11	kg
3919.90.00	- Other	5%	Free	15%	Free	582.19	kg
	39.20 Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.						
3920.10	- Of polymers of ethylene :						
3920.10.10	- - - Low or high density polyethylene (polythylene)	32% or 54¢ per kg whichever is the greater	Free	15%	Free	582.21	kg
3920.10.90	- - - Other	5%	Free	15%	Free	582.21	kg
3920.20.00	- Of polymers of propylene	5%	Free	15%	Free	582.22	kg

Section VII
Chapter 39

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3920.30.00	- Of polymers of styrene	5%	Free	15%	Free	582.23	kg
	- Of polymers of vinyl chloride :						
3920.43.00	- - containing by weight not less than 6% of plasticisers	5%	Free	15%	Free	582.24	kg
3920.49.00	- - Other	5%	Free	15%	Free	582.24	kg
	- Of acrylic polymers :						
3920.51.00	- - Of poly (methyl methacrylate)	5%	Free	15%	Free	582.25	kg
3920.59.00	- - Other	5%	Free	15%	Free	582.25	kg
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :						
3920.61.00	- - Of polycarbonates	5%	Free	15%	Free	582.26	kg
3920.62.00	- - Of poly (ethylene terephthalate)	5%	Free	15%	Free	582.26	kg
3920.63.00	- - Of unsaturated polyesters	5%	Free	15%	Free	582.26	kg
3920.69.00	- - Of other polyesters	5%	Free	15%	Free	582.26	kg
	- Of cellulose or its chemical derivatives :						
3920.71.00	- - Of regenerated cellulose	5%	Free	15%	Free	582.28	kg
3920.73.00	- - Of cellulose acetate	5%	Free	15%	Free	582.28	kg
3920.79.00	- - Of other cellulose derivatives	5%	Free	15%	Free	582.28	kg
	- Of other plastics :						
3920.91.00	- - Of poly (vinyl butyral)	5%	Free	15%	Free	582.29	kg
3920.92.00	- - Of polyamides	5%	Free	15%	Free	582.29	kg
3920.93.00	- - Of amino-resins	5%	Free	15%	Free	582.29	kg
3920.94.00	- - Of phenolic resins	5%	Free	15%	Free	582.29	kg
3920.99.00	- - Of other plastics	5%	Free	15%	Free	582.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.21 Other plates, sheets, film, foil and strip of plastics.						
	- Cellular :						
3921.11	- - Of polymers of styrene						
3921.11.10	- - - Textile fabric coated or laminated on both sides	32%	Free	15%	Free	582.91	kg
3921.11.90	- - - Other	32%	Free	15%	Free	582.91	kg
3921.12	- - Of polymers of vinyl chloride						
3921.12.10	- - - Textile fabric coated or laminated on both sides	32%	Free	15%	Free	582.91	kg
3921.12.90	- - - Other	32%	Free	15%	Free	582.91	kg
3921.13	- - Of polyurethane						
3921.13.10	- - - Textile fabric coated or laminated on both sides	32%	Free	15%	Free	582.91	kg
3921.13.90	- - - Other	32%	Free	15%	Free	582.91	kg
3921.14.00	- - Of regenerated cellulose	32%	Free	15%	Free	582.91	kg
3921.19.00	- - Of other plastics	32%	Free	15%	Free	582.91	kg
3921.90	- Other						
3921.90.10	- - - Laminated plates and sheets, hard	5%	Free	15%	Free	582.99	kg
3921.90.90	- - - Other	5%	Free	15%	Free	582.99	kg
	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	5%	Free	15%	Free	893.21	kg
3922.20.00	- Lavatory seats and covers	5%	Free	15%	Free	893.21	kg
3922.90.00	- Other	5%	Free	15%	Free	893.21	kg

Section VII
Chapter 39
39.23/39.25

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.23 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.						
3923.10.00	- Boxes, cases, crates and similar articles	15%	Free	15%	Free	893.19	kg
	- Sacks and bags (including cones) :						
3923.21.00	- - Of polymers of ethylene	32% or 54¢ per kg whichever is the greater	15%	15%	Free	893.11	kg
3923.29.00	- - Of other plastics	32% or 54¢ per kg whichever is the greater	15%	15%	Free	893.11	kg
3923.30.00	- Carboys, bottles, flasks and similar articles	32%	Free	15%	Free	893.19	kg
3923.40.00	- Spools, cops, bobbins and similar supports	15%	Free	15%	Free	893.19	kg
3923.50.00	- Stoppers, lids, caps and other closures	32%	Free	15%	Free	893.19	kg
3923.90.00	- Other	32%	Free	15%	Free	893.19	kg
	39.24 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.						
3924.10.00	- Tableware and kitchenware	32%	Free	15%	Free	893.32	kg
3924.90.00	- Other	32%	Free	15%	Free	893.32	kg
	39.25 Builders' ware of plastics not elsewhere specified or included.						
3925.10.00	- Reservoirs, tanks, vats and similar containers of a capacity exceeding 300l	5%	Free	15%	Free	893.29	kg
3925.20.00	- Doors, windows and their frames and thresholds for doors	5%	Free	15%	Free	893.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5%	Free	15%	Free	893.29	kg
3925.90.00	- Other	5%	Free	15%	Free	893.29	kg
	39.26 Other articles of plastic and articles of other materials of headings 39.01 to 39.14.						
3926.10.00	- Office or school supplies	15%	Free	15%	Free	893.94	kg
3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	32%	Free	15%	Free	893.94	kg
3926.30	- Fittings for furniture, coachwork or the like						
3926.30.10	- - - Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	893.95	kg
3926.30.90	- - - Other	15%	Free	15%	Free	893.95	kg
3926.40.00	- Statuettes and other ornamental articles	5%	Free	15%	Free	893.99	kg
3926.90	- Other						
3926.90.10	- - - Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	15%	Free	15%	Free	893.99	kg
3926.90.20	- - - Mounting, fitting and similar articles specially design for electrical and telecommunication works	15%	Free	15%	Free	893.99	kg
3926.90.90	- - - Other	32%	Free	15%	Free	893.99	kg

Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Schedule the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover :

(a) Goods of Section XI (textiles and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18ºC and 29ºC, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) Plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products or 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 5mm, 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.

4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of 4001 with any product of this heading, in primary forms or in plates, sheets or strip
4003	Reclaimed rubber in primary forms or in plates, sheets or strip
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strips
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
4007	Vulcanised rubber thread and cord
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
4010	Conveyor or transmission belts or belting, of vulcanised rubber
4011	New pneumatic tyres, of rubber
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
4013	Inner tubes, of rubber
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber
4015	Articles of apparel and clothing accessories (including gloves); mittens and mitts for all purposes, of vulcanised rubber other than hard rubber
4016	Other articles of vulcanised rubber other than hard rubber
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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-vulcanised	5%	Free	15%	Free	231.1	kg
	- Natural rubber in other forms :						
4001.21.00	- - Smoked sheets	5%	Free	15%	Free	231.21	kg
4001.22.00	- - Technically specified natural rubber (TSNR)	5%	Free	15%	Free	231.25	kg
4001.29.00	- - Other	5%	Free	15%	Free	231.29	kg
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	Free	15%	Free	231.30	kg
	40.02 Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.						
	- Styrene-butadiene rubber (SBR); carboxylated styrenebutadiene rubber (XSBR) :						
4002.11.00	- - Latex	5%	Free	15%	Free	232.11	kg
4002.19.00	- - Other	5%	Free	15%	Free	232.11	kg
4002.20.00	- Butadiene rubber (BR)	5%	Free	15%	Free	232.12	kg
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :						
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	5%	Free	15%	Free	232.13	kg
4002.39.00	- - Other	5%	Free	15%	Free	232.13	kg
	- Chloroprene (chlorobutadiene) rubber (CR) :						
4002.41.00	- - Latex	5%	Free	15%	Free	232.14	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4002.49.00	- - Other	5%	Free	15%	Free	232.14	kg
	- Acrylonitrile-butadiene rubber (NBR) :						
4002.51.00	- - Latex	5%	Free	15%	Free	232.15	kg
4002.59.00	- - Other	5%	Free	15%	Free	232.15	kg
4002.60.00	- Isoprene rubber (IR)	5%	Free	15%	Free	232.16	kg
4002.70.00	- Ethylene-propylene-non conjugated diene rubber (EPDM)	5%	Free	15%	Free	232.17	kg
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	5%	Free	15%	Free	232.18	kg
	- Other :						
4002.91.00	- - Latex	5%	Free	15%	Free	232.19	kg
4002.99.00	- - Other	5%	Free	15%	Free	232.19	kg
4003.00.00	40.03 Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	Free	15%	Free	232.21	kg
4004.00.00	40.04 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5%	Free	15%	Free	232.22	kg
	40.05 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.						
4005.10.00	- Compounded with carbon black or silica	5%	Free	15%	Free	621.11	kg
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	5%	Free	15%	Free	621.12	kg
	- Other :						
4005.91.00	- - Plates, sheets and strip	5%	Free	15%	Free	621.19	kg
4005.99.00	- - Other	5%	Free	15%	Free	621.19	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	621.21	kg
4006.90.00	- Other	5%	Free	15%	Free	621.29	kg
4007.00.00	40.07 Vulcanised rubber thread and cord.	5%	Free	15%	Free	621.31	kg
	40.08 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.						
	- Of cellular rubber						
4008.11.00	- - Plates, sheets and strip	32%	Free	15%	Free	621.3	kg
4008.19.00	- - Other	32%	Free	15%	Free	621.32	kg
	- Of non-cellular rubber :						
4008.21	- - Plates, sheets and strip :						
4008.21.10	- - - Flooring materials in the piece and tiles, mats and other articles	15%	Free	15%	Free	621.33	kg
4008.21.20	- - - Rubber sheets other than expanded foam falling under 4008.11.10 used as material for footwear soling	5%	Free	15%	Free	621.33	kg
4008.21.30	- - - Material for use as offset printing machine blankets	5%	Free	15%	Free	621.33	kg
4008.21.90	- - - Other	5%	Free	15%	Free	621.33	kg
4008.29.00	- - Other	5%	Free	15%	Free	621.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	40.09 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).						
	- Not reinforced or otherwise combined with other materials :						
4009.11	- - Without fittings						
4009.11.10	- - - Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	5%	Free	15%	Free	621.41	kg
4009.11.90	- - - Other	5%	Free	15%	Free	621.41	kg
4009.12	- - With fittings						
4009.12.10	- - - Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	5%	Free	15%	Free	621.41	kg
4009.12.90	- - - Other	5%	Free	15%	Free	621.41	kg
	- Reinforced or otherwise combined only with metal :						
4009.21	- - Without fittings						
4009.21.10	- - - Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	5%	Free	15%	Free	621.41	kg
4009.21.90	- - - Other	5%	Free	15%	Free	621.41	kg
4009.22	- - With fittings						
4009.22.10	- - - Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	5%	Free	15%	Free	621.45	kg
4009.22.90	- - - Other	5%	Free	15%	Free	621.45	kg
	- Reinforced or otherwise combined only with textile materials :						
4009.31	- - Without fittings						
4009.31.10	- - - Of a kind used as replacement components in motor vehicles of heading 8701 to 8705	5%	Free	15%	Free	621.43	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4009.31.90	- - - Other	5%	Free	15%	Free	621.43	kg
4009.32	- - With fittings						
4009.32.10	- - - Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	5%	Free	15%	Free	621.45	kg
4009.32.90	- - - Other	5%	Free	15%	Free	621.45	kg
	- Reinforced or otherwise combined with other materials :						
4009.41	- - Without fittings						
4009.41.10	- - - Of a kind used as replacement components in motor vehicles of heading 8701 to 8705	5%	Free	15%	Free	621.44	kg
4009.41.90	- - - Other	5%	Free	15%	Free	621.44	kg
4009.42	- - With fittings						
4009.42.10	- - - Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	5%	Free	15%	Free	621.45	kg
4009.42.90	- - - Other	5%	Free	15%	Free	621.45	kg
	40.10 Conveyor or transmission belts or belting, of vulcanised rubber.						
	- Conveyor belts or belting :						
4010.11.00	- - Reinforced only with metal	5%	Free	15%	Free	629.22	kg
4010.12.00	- - Reinforced only with textile materials	5%	Free	15%	Free	629.22	kg
4010.19.00	- - Other	5%	Free	15%	Free	629.22	kg
	- 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	5%	Free	15%	Free	629.21	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	5%	Free	15%	Free	629.21	kg
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	5%	Free	15%	Free	629.21	kg
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	Free	15%	Free	629.21	kg
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	Free	15%	Free	629.21	kg
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	Free	15%	Free	629.21	kg
4010.39.00	- - Other	5%	Free	15%	Free	629.21	kg
	40.11 New pneumatic tyres, of rubber.						
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	32%	Free	15%	Free	625.1	u
4011.20	- Of a kind used on buses or lorries						
4011.20.10	- - - Not exceeding 40.64 cm inner diameter	32%	Free	15%	Free	625.2	u
4011.20.90	- - - Other	32%	Free	15%	Free	625.2	u
4011.30.00	- Of a kind used on aircraft	32%	Free	15%	Free	625.3	u
4011.40.00	- Of a kind used on motorcycles	32%	Free	15%	Free	625.41	u
4011.50.00	- Of a kind used on bicycles	32%	Free	15%	Free	625.42	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other, having a “herring-bone” or similar tread :						
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	32%	Free	15%	Free	625.51	u
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	32%	Free	15%	Free	625.51	u
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	32%	Free	15%	Free	625.51	u
4011.69.00	- - Other	32%	Free	15%	Free	625.51	u
	- Other :						
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	32%	Free	15%	Free	625.59	u
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	32%	Free	15%	Free	625.59	u
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	32%	Free	15%	Free	625.59	u
4011.99.00	- - Other	32%	Free	15%	Free	625.59	u
	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 station wagons and racing cars)	32% or $16.00 per tyre which-ever is the greater	Free	15%	Free	625.92	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4012.12.00	- - Of a kind used on buses or lorries	32% or $16.00 per tyre which-ever is the greater	Free	15%	Free	625.92	u
4012.13.00	- - Of a kind used on aircraft	32% or $16.00 per tyre which-ever is the greater	Free	15%	Free	625.92	u
4012.19.00	- - Other	32%	Free	15%	Free	625.92	u
4012.20.00	- Used pneumatic tyres	32% or $16.00 per tyre which-ever is the greater	Free	15%	Free	625.92	u
4012.90.00	- Other	32%	Free	15%	Free	625.94	kg
	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	32%	Free	15%	Free	625.91	u
4013.20.00	- Of a kind used on bicycles	15%	Free	15%	Free	625.91	u
4013.90.00	- Other	5%	Free	15%	Free	625.91	u
	40.14 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.						
4014.10.00	- Sheath contraceptives	5%	Free	15%	Free	629.11	kg
4014.90.00	- Other	5%	Free	15%	Free	629.19	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	40.15 Articles of apparel and clothing accessories (including gloves, mitten and mitts), for all purposes, of vulcanised rubber other than hard rubber.						
	- Gloves, mittens and mitts :						
4015.11.00	- - Surgical	32%	Free	15%	Free	848.22	kg
4015.19.00	- - Other	32%	Free	15%	Free	848.22	kg
4015.90	- Other						
4015.90.10	- - - Diving dress, wetsuits, and similar garments, mittens and mitts	32%	Free	15%	Free	848.29	kg
4015.90.90	- - - Other	32%	Free	15%	Free	848.29	kg
	40.16 Other articles of vulcanised rubber other than hard rubber.						
4016.10.00	- Of cellular rubber	32%	Free	15%	Free	629.92	kg
	- Other :						
4016.91.00	- - Floor coverings and mats	15%	Free	15%	Free	629.99	kg
4016.92.00	- - Erasers	15%	Free	15%	Free	629.99	kg
4016.93	- - Gaskets, washers and other seals						
4016.93.10	- - - Of a kind suitable for use in machines, appliances, instruments or apparatus of chapters 84, 85 and 90	5%	Free	15%	Free	629.99	kg
4016.93.90	- - - Other	15%	Free	15%	Free	629.99	kg
4016.94.00	- - Boat or dock fenders, whether or not inflatable	15%	Free	15%	Free	629.99	kg
4016.95.00	- - Other inflatable articles	15%	Free	15%	Free	629.99	kg
4016.99	- - Other						

Section VII
Chapter 40
40.17

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4016.99.10	- - - Articles of a kind used in machines, appliances, instruments or apparatus of Chapter 84, 85, 90 and vehicles of Section XVII; tyre tread rubber	5%	Free	15%	Free	629.99	kg
4016.99.90	- - - Other	15%	Free	15%	Free	629.99	kg
4017.00	40.17 Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.						
4017.00.10	- - - Hard rubber (for example, ebonite) in all forms, including waste and scrap	5%	Free	15%	Free	629.91	kg
4017.00.90	- - - Articles of hard rubber	32%	Free	15%	Free	629.91	kg

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 Schedule, the expression “composition leather” means only substances of the kind referred to in heading 41.15.

4101 Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split

4102 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter

4103 Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter

4104 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared

4105 Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared

4106 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared

4107 Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14

4112 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

4113 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals without wool or hair on, whether or not split, other than leather of heading 41.14

4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather

4115 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, 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

	Item No.	Description	Import Duty			Export Duty	Statistical	
			Fiscal	Excise	VAT		Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	5%	Free	15%	Free	211.21	kg
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	5%	Free	15%	Free	211.29	kg
	4101.90.00	- Other, including butts, bends and bellies	5%	Free	15%	Free	211.29	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	211.6	kg
	- Without wool on :						
4102.21.00	- - Pickled	5%	Free	15%	Free	211.7	kg
4102.29.00	- - Other	5%	Free	15%	Free	211.7	kg
	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	5%	Free	15%	Free	211.99	kg
4103.30.00	- Of swine	5%	Free	15%	Free	211.99	kg
4103.90.00	- Other	5%	Free	15%	Free	211.99	kg
	41.04 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.						
	- In the wet state (including wet-blue) :						
4104.11.00	- - Full grains, unsplit; grain splits	5%	Free	15%	Free	611.43	kg
4104.19.00	- - Other	5%	Free	15%	Free	611.43	kg
	- In the dry state (crust) :						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4104.41.00	- - Full grains, unsplit; grain splits	5%	Free	15%	Free	611.44	kg
4104.49.00	- - Other	5%	Free	15%	Free	611.44	kg
	41.05 Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.						
4105.10.00	- In the wet state (including wet-blue)	5%	Free	15%	Free	611.5	kg
4105.30.00	- In the dry state (crust)	5%	Free	15%	Free	611.5	kg
	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)	5%	Free	15%	Free	611.61	kg
4106.22.00	- - In the dry state (crust)	5%	Free	15%	Free	611.61	kg
	- Of swine :						
4106.31.00	- - In the wet state (including wet-blue)	5%	Free	15%	Free	611.71	kg
4106.32.00	- - In the dry state (crust)	5%	Free	15%	Free	611.71	kg
4106.40.00	- Of reptiles	5%	Free	15%	Free	611.72	kg
	- Other :						
4106.91.00	- - In the wet state (including wet-blue)	5%	Free	15%	Free	611.79	kg
4106.92.00	- - In the dry state (crust)	5%	Free	15%	Free	611.79	kg
	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.						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Whole hides and skins :						
4107.11.00	- - Full grains, unsplit	5%	Free	15%	Free	611.45	kg
4107.12.00	- - Grain splits	5%	Free	15%	Free	611.45	kg
4107.19.00	- - Other	5%	Free	15%	Free	611.45	kg
	- Other, including sides :						
4107.91.00	- - Full grains, unsplit	5%	Free	15%	Free	611.45	kg
4107.92.00	- - Grain splits	5%	Free	15%	Free	611.45	kg
4107.99.00	- - Other	5%	Free	15%	Free	611.45	kg
4112.00.00	41.12 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.	5%	Free	15%	Free	611.52	kg
	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	5%	Free	15%	Free	612.62	kg
4113.20.00	- Of swine	5%	Free	15%	Free	612.71	kg
4113.30.00	- Of reptiles	5%	Free	15%	Free	612.72	kg
4113.90.00	- Other	5%	Free	15%	Free	612.72	kg
	41.14 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	5%	Free	15%	Free	612.79	kg
4114.10.00	- Chamois (including combination chamois) leather	5%	Free	15%	Free	612.81	kg

Section VIII
Chapter 41
41.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4114.20.00	- Patent leather and patent laminated leather; metallised leather	5%	Free	15%	Free	612.83	kg
	41.15 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.						
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	Free	15%	Free	612.2	kg
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	5%	Free	15%	Free	211.91	kg

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 mitten 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 N0.66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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

4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper
4203	Articles of apparel and clothing accessories, of leather or of composition leather
4205	Other articles of leather or of composition leather
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4201.00.00	42.01 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	5%	Free	15%	Free	612.2	kg
		42.02 Trunks, suit-cases, vanity--cases, executive-cases, brief--cases ,school satchels, spectacle spectacle cases, binocular cases, camera case, musical instrument cases, gum cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.						
		- 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	15%	10%	15%	Free	831.21	u
	4202.12.00	- - With outer surface of plastics or of textile materials	15%	10%	15%	Free	831.22	u
	4202.19.00	- - Other	15%	10%	15%	Free	831.29	u
		- Handbags, whether or not with shoulder strap, including those without handle						
●	4202.21.00	- - With outer surface of leather or of composition leather	15%	10%	15%	Free	831.11	u

Section VIII
Chapter 42

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4202.22.00	- - With outer surface of plastic sheeting or of textile materials	15%	10%	15%	Free	831.12	u
	4202.29.00	- - Other	15%	10%	15%	Free	831.19	u
		- 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	15%	10%	15%	Free	831.91	kg
	4202.32.00	- - With outer surface of plastic sheeting or of textile materials	15%	10%	15%	Free	831.91	kg
	4202.39.00	- - Other	15%	10%	15%	Free	831.91	kg
		- Other :						
●	4202.91	- With outer surface of leather or of composition leather						
	4202.91.10	- - - Golf bags	15%	10%	15%	Free	831.99	kg
	4202.91.20	- - - Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	15%	Free	15%	Free	831.99	kg
	4202.91.90	- - - Other	15%	Free	15%	Free	831.99	kg
	4202.92	- - With outer surface of plastic sheeting or of textile materials						
	4202.92.10	- - - Golf bags	15%	10%	15%	Free	831.99	kg
	4202.92.20	- - - Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	15%	Free	15%	Free	831.99	kg
	4202.92.90	- - - Other	15%	Free	15%	Free	831.99	kg
	4202.99	- - Other :						
	4202.99.10	- - - Golf bags	15%	10%	15%	Free	831.99	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4202.99.20	- - - Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	15%	Free	15%	Free	831.99	kg
4202.99.90	- - - Other	15%	Free	15%	Free	831.99	kg
	42.03 Articles of apparel and clothing accessories, of leather or of composition leather.						
4203.10.00	- Articles of apparel	32%	10%	15%	Free	848.11	kg
	- Gloves, mittens and mitts :						
4203.21.00	- - Specially designed for use in sports	32%	Free	15%	Free	894.77	kg
4203.29.00	- - Other	32%	Free	15%	Free	848.12	kg
4203.30.00	- Belts and bandoliers	32%	10%	15%	Free	848.13	kg
4203.40.00	- Other clothing accessories	32%	Free	15%	Free	848.19	kg
4205.00	42.05 Other articles of leather or of composition leather.						
4205.00.10	- - - Articles of leather or of composition leather, of a kind used in machinery or mechanical appliance or for other technical use	5%	Free	15%	Free	612.90	kg
4205.00.90	- - - Other	32%	Free	15%	Free	612.9	kg
4206.00.00	42.06 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	5%	Free	15%	Free	899.9	kg

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout this Schedule 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 No 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 this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

4301 Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of 4101, 4102 or 4103

4302 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of 4303

4303 Articles of apparel, clothing accessories and other articles of furskin

4304 Artificial fur and articles thereof

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	43.01 Raw furskins (including head, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.						
4301.10.00	- Of mink, whole, with or without head, tail or paws	5%	Free	15%	Free	212.1	kg
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	5%	Free	15%	Free	212.22	kg
4301.60.00	- Of fox, whole, with or without head, tail or paws	5%	Free	15%	Free	212.25	kg
4301.80.00	- Other furskins, whole, with or without head, tail or paws	5%	Free	15%	Free	212.29	kg
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	Free	15%	Free	212.3	kg
	43.02 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), un-assembled, 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	5%	Free	15%	Free	613.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4302.19.00	- - Other	5%	Free	15%	Free	613.19	kg
4302.20.00	- - Heads, tails, paws and other pieces or cuttings, not assembled	5%	Free	15%	Free	613.2	kg
4302.30.00	- - Whole skins and pieces or cuttings thereof, assembled	5%	Free	15%	Free	613.3	kg
	43.03 Articles of apparel, clothing accessories and other articles of furskins.						
4303.10.00	- Articles of apparel and clothing accessories	5%	Free	15%	Free	848.31	kg
4303.90	- Other						
4303.90.10	- - - Handbags and purses	5%	Free	15%	Free	848.31	kg
4303.90.90	- - - Other	5%	Free	15%	Free	848.31	kg
4304.00.00	43.04 Artificial fur and articles thereof.	5%	Free	15%	Free	848.32	kg

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05);

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) Articles of Chapter 95 (for example, toys, games, sports requisites);

(q) Articles of Chapter 96 (for example, smoking pipes, and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density of hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

Section IX
Chapter 44
Notes

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.

Sub-heading Note.

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

2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood :

Abure, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Macaranduba, 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.

4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms

4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated

4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared

4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like

4405 Wood wool; wood flour

4406 Railway or tramway sleepers (cross-ties) of wood

4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm

4408 Sheets of veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood or other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed or of thickness not exceeding 6 mm

4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed

4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances

4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances

4412 Plywood, veneered panels and similar laminated wood

4413 Densified wood, in blocks, plates, strips or profile shapes

4414 Wooden frames for paintings, photographs, mirrors or similar objects

4415 Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves

4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

4418 Builders' joinery and carpentry wood, including cellular wood panels, assembled flooring panels, shingles and shakes

4419 Tableware and kitchenware, of wood

4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94

4421 Other articles of wood

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	5%	Free	15%	Free	245.01	kg
		- Wood in chips or particles :						
	4401.21.00	- - Coniferous	5%	Free	15%	Free	246.11	kg
	4401.22.00	- - Non-coniferous	5%	Free	15%	Free	246.15	kg
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :						
●	4401.31.00	- - Wood pellets	5%	Free	15%	Free	246.2	kg
●	4401.39.00	- - Other	5%	Free	15%	Free	246.2	kg
		44.02 Wood charcoal (including shell or nut charcoal), whether or not agglomerated.						
	4402.10.00	- Of bamboo	5%	Free	15%	Free	245.02	kg
	4402.90.00	- Other	5%	Free	15%	Free	245.02	kg
		44.03 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
	4403.10.00	- Treated with paint, stains, creosate or other preservatives	5%	Free	15%	Free	247.3	m^3
	4403.20	- Other, coniferous						
		- - - Sawn logs including veneer logs of coniferous wood :						
	4403.20.11	- - - - Of dakua (kauri)	5%	Free	15%	Free	247.4	m^3
	4403.20.12	- - - - Veneer logs	5%	Free	15%	Free	247.4	m^3
	4403.20.19	- - - - Other	5%	Free	15%	Free	247.4	m^3
●		- Other, of tropical wood specified in subheading Note 2 to this Chapter :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4403.41.00	- - Dark red Meranti, light red and Meranti Bakau	5%	Free	15%	Free	247.5	m^3
4403.49.00	- - Other	5%	Free	15%	Free	247.5	m^3
	- Other :						
4403.91.00	- - Of oak *(Quercus spp.)*	5%	Free	15%	Free	247.9	m^3
4403.92.00	- - Of beech *(Fagus spp.)*	5%	Free	15%	Free	247.9	m^3
4403.99	- - Other						
	- - - Sawn logs including veneer logs of non-coniferous wood :						
4403.99.11	- - - - Of raintree	5%	Free	15%	Free	247.9	m^3
4403.99.12	- - - - Of kauvula	5%	Free	15%	Free	247.9	m^3
4403.99.13	- - - - Veneer logs	5%	Free	15%	Free	247.9	m^3
4403.99.19	- - - - Other	5%	Free	15%	Free	247.9	m^3
4403.99.90	- - - Other	5%	Free	15%	Free	247.9	m^3
	44.04 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.						
4404.10.00	- Coniferous	5%	Free	15%	Free	634.91	kg
4404.20.00	- Non-coniferous	5%	Free	15%	Free	634.91	kg
4405.00.00	44.05 Wood wool; wood flour.	5%	Free	15%	Free	634.93	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	44.06 Railway or tramway sleepers (cross-ties) of wood.						
4406.10.00	- Not impregnated	5%	Free	15%	Free	248.11	m^3
4406.90.00	- Other	5%	Free	15%	Free	248.19	m^3
	44.07 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.						
4407.10	- Coniferous :						
	- - - Beams, planks, boards, laths and the like, planed, sanded or finger-jointed, of coniferous wood :						
4407.10.11	- - - - Of Dakua (Kauri)	5%	10%	15%	Free	248.2	m^3
4407.10.19	- - - - Other	5%	10%	15%	Free	248.2	m^3
	- - - Other beams, planks, boards, laths and the like, of coniferous wood :						
4407.10.21	- - - - Of dakua	5%	10%	15%	Free	248.2	m^3
4407.10.29	- - - - Other	5%	10%	15%	Free	248.2	m^3
●	- Of tropical wood specified in Subheading Note 2 to this Chapter :						
4407.21.00	- - Mahogany (*Swietenia spp.)*	5%	10%	15%	Free	248.4	m^3
4407.22.00	- - Virola, Imbuia and Balsa	5%	10%	15%	Free	248.4	m^3
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	10%	15%	Free	248.4	m^3
4407.26.00	- - White Lauan, White Meranti White Seraya, Yellow Meranti and Alan	5%	10%	15%	Free	248.4	m^3

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4407.27.00	- - Sapelli	5%	10%	15%	Free	248.3	m^3
4407.28.00	- - Iroko	5%	10%	15%	Free	248.3	m^3
4407.29.00	- - Other	5%	10%	15%	Free	248.4	m^3
	- Other :						
4407.91.00	- - Of oak *(Guercus spp.)*	5%	10%	15%	Free	248.4	m^3
4407.92.00	- - Of beech *(Fagus spp.)*	5%	10%	15%	Free	248.4	m^3
4407.93.00	- - Of maple (*Acer spp.)*	5%	10%	15%	Free	248.4	m^3
4407.94.00	- - Of cherry (*Prunus spp.)*	5%	10%	15%	Free	248.4	m^3
4407.95.00	- - Of ash (*Fraxinus spp.)*	5%	10%	15%	Free	248.4	m^3
4407.99	- - Other :						
	- - - Beams, planks, boards, laths and the like planed, sanded or finger-jointed, of non coniferous woods :						
4407.99.11	- - - - Of raintree	5%	10%	15%	Free	248.4	m^3
4407.99.12	- - - - Of kauvula	5%	10%	15%	Free	248.4	m^3
4407.99.19	- - - - Other	5%	10%	15%	Free	248.4	m^3
	- - - Other beams, planks, board, laths and the like of of non-coniferous wood :						
4407.99.21	- - - - Of raintree	5%	10%	15%	Free	248.4	m^3
4407.99.22	- - - - Of kauvula	5%	10%	15%	Free	248.4	m^3
4407.99.29	- - - - Other	5%	10%	15%	Free	248.4	m^3
4407.99.90	- - - Other	5%	10%	15%	Free	248.4	m^3
	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.						

Item No.	Description	Import Duty: Fiscal	Import Duty: Excise	VAT	Export Duty	Statistical: Code	Statistical: Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4408.10	- Coniferous						
4408.10.10	- - - Veneer sheets and sheets for plywood	32%	Free	15%	Free	634.11	kg
4408.10.90	- - - Other	5%	Free	15%	Free	634.11	kg
●	- Of tropical wood specified in Subheading Note 2 to this Chapter :						
4408.31	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :						
4408.31.10	- - - Veneer sheets and sheets of plywood	32%	Free	15%	Free	634.12	kg
4408.31.90	- - - Other	5%	Free	15%	Free	634.12	kg
4408.39	- - Other						
4408.39.10	- - - Veneer sheets and sheets of plywood	32%	Free	15%	Free	634.12	kg
4408.39.90	- - - Other	5%	Free	15%	Free	634.12	kg
4408.90	- Other						
4408.90.10	- - - Veneer sheets and sheets of plywood	32%	Free	15%	Free	634.12	kg
4408.90.90	- - - Other	5%	Free	15%	Free	634.12	kg
	44.09 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.						
4409.10	- Coniferous :						
4409.10.10	- - - Wooden beadings and mouldings, including picture frame mouldings; moulded skirting and other moulded boards	5%	Free	15%	Free	248.3	kg
4409.10.20	- - - Blocks, strips and friezes for parquet or wood block flooring	5%	Free	15%	Free	248.3	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Other :						
4409.10.91	- - - - Of Dakua (Kauri)	5%	Free	15%	Free	248.3	kg
4409.10.99	- - - - Of other coniferous wood	5%	Free	15%	Free	248.3	kg
	- Non-coniferous						
4409.21	- - Of bamboo						
4409.21.10	- - - Beadings and mouldings, including picture frame mouldings, moulded skirtings and other moulded boards	5%	Free	15%	Free	248.5	kg
4409.21.20	- - - Blocks, strips and friezes for parquet or flooring	5%	Free	15%	Free	248.5	kg
4409.21.90	- - - Other	5%	Free	15%	Free	248.5	kg
4409.29	- - Other						
4409.29.10	- - - Wooden beadings and mouldings, including picture frame mouldings, moulded skirting and other moulded boards	5%	Free	15%	Free	248.5	kg
4409.29.20	- - - Blocks, strips and friezes for parquet or wood block flooring	5%	Free	15%	Free	248.5	kg
	- - - Other :						
4409.29.91	- - - - Of Raintree	5%	Free	15%	Free	248.5	kg
4409.29.92	- - - - Of Kauvula	5%	Free	15%	Free	248.5	kg
4409.29.99	- - - - Of other non-coniferous wood	5%	Free	15%	Free	248.5	kg
	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%	Free	15%	Free	634.22	kg
4410.12.00	- - Oriented strand board (OSB)	5%	Free	15%	Free	634.22	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4410.19.00	- - Other	5%	Free	15%	Free	634.22	kg
4410.90.00	- Other	5%	Free	15%	Free	634.23	kg
	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%	Free	15%	Free	634.54	kg
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	Free	15%	Free	634.54	kg
4411.14.00	- - Of a thickness exceeding 9 mm	5%	Free	15%	Free	634.54	kg
	- Other :						
4411.92.00	- - Of a density exceeding 0.8 g/cm^3	5%	Free	15%	Free	634.59	kg
4411.93.00	- - Of a density exceeding 0.5g/cm^3 but not exceeding 0.8g/cm^3	5%	Free	15%	Free	634.59	kg
4411.94.00	- - Of a density not exceeding 0.5g/cm^3	5%	Free	15%	Free	634.59	kg
	44.12 Plywood, veneered panels and similar laminated woods.						
4412.10.00	- Of bamboo	5%	Free	15%	Free	634.532	m^3
	- 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	32%	Free	15%	Free	634.32	m^3
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	32%	Free	15%	Free	634.31	m^3
4412.39.00	- - Other	32%	Free	15%	Free	634.31	m^3
	- Other :						
4412.94.00	- - Blockboard, laminboard and battenboard	5%	Free	15%	Free	634.33	m^3

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4412.99	- - Other						
4412.99.10	- - - Veneered panels and plywood	32%	Free	15%	Free	634.39	m^3
4412.99.90	- - - Other	5%	Free	15%	Free	634.39	m^3
4413.00.00	44.13 Densified wood, in blocks, plates, strips or profile shapes.	5%	Free	15%	Free	634.21	kg
4414.00.00	44.14 Wooden frames for paintings, photographs, mirrors or similar objects.	32%	Free	15%	Free	635.41	kg
	44.15 Packing cases, boxes, crates, drums and similar packing, 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 packing; cable-drums	5%	Free	15%	Free	635.11	u
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	15%	Free	15%	Free	635.12	u
4416.00.00	44.16 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	5%	Free	15%	Free	635.2	kg
4417.00.00	44.17 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	32%	Free	15%	Free	635.91	kg
	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	32%	Free	15%	Free	635.31	kg
4418.20.00	- Doors and their frames and thresholds	32%	Free	15%	Free	635.32	kg
4418.40.00	- Shuttering for concrete constructional work	32%	Free	15%	Free	635.39	kg
4418.50.00	- Shingles and shakes	32%	Free	15%	Free	635.33	kg
4418.60.00	- Posts and beams	32%	Free	15%	Free	635.39	kg
	- Assembled flooring panels :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4418.71.00	- - For mosaic floors	32%	Free	15%	Free	635.34	kg
4418.72.00	- - Other, Multilayer	32%	Free	15%	Free	635.34	kg
4418.79.00	- - Other	32%	Free	15%	Free	635.34	kg
4418.90	- Other						
4418.90.10	- - - Cellular wood panels	5%	Free	15%	Free	635.39	kg
4418.90.90	- - - Other	32%	Free	15%	Free	635.39	kg
4419.00.00	44.19 Tableware and kitchenware, of wood.	32%	Free	15%	Free	635.42	kg
	44.20 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wood articles of furniture not falling in Chapter 94.						
4420.10.00	- Statuettes and other ornaments, of wood	15%	Free	15%	Free	635.49	kg
4420.90.00	- Other	15%	Free	15%	Free	635.49	kg
	44.21 Other articles of wood.						
4421.10.00	- Clothes hangers	15%	Free	15%	Free	635.99	kg
4421.90	- Other						
4421.90.10	- - - Spools, cops, bobbins, sewing thread reels and the like of turned wood	5%	Free	15%	Free	635.99	kg
4421.90.90	- - - Other	32%	Free	15%	Free	635.99	kg

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).

4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)
4503	Articles of natural cork
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	45.01 Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.						
4501.10.00	- Natural cork, raw or simply prepared	5%	Free	15%	Free	244.03	kg
4501.90.00	- Other	5%	Free	15%	Free	244.04	kg
4502.00.00	45.02 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	5%	Free	15%	Free	244.02	kg
	45.03 Articles of natural cork.						
4503.10.00	- Corks and stoppers	5%	Free	15%	Free	633.11	kg
4503.90.00	- Other	5%	Free	15%	Free	633.19	kg
	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	5%	Free	15%	Free	633.21	kg
4504.90.00	- Other	5%	Free	15%	Free	633.29	kg

Chapter 46

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

Notes.

1.- In this chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This chapter does not cover :

(a) Wall coverings of heading 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of 4601; articles of loofah

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	Free	15%	Free	899.74	kg
4601.22.00	- - Of rattan	32%	Free	15%	Free	899.74	kg
4601.29.00	- - Other	32%	Free	15%	Free	899.74	kg
	- Other :						
4601.92.00	- - Of bamboo	32%	Free	15%	Free	899.79	kg
4601.93.00	- - Of rattan	32%	Free	15%	Free	899.79	kg
4601.94.00	- - Of other vegetable materials	32%	Free	15%	Free	899.79	kg
4601.99.00	- - Other	32%	Free	15%	Free	899.79	kg
	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	32%	Free	15%	Free	899.71	kg
4602.12.00	- - Of rattan	32%	Free	15%	Free	899.71	kg
4602.19.00	- - Other	32%	Free	15%	Free	899.71	kg
4602.90.00	- Other	32%	Free	15%	Free	899.71	kg

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 purpose 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 20ºC,and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

4701	Mechanical wood pulp
4702	Chemical wood pulp, dissolving grades
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
4704	Chemical wood pulp, sulphite, other than dissolving grades
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes.
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
4707	Recovered (waste and scrap) paper or paperboard

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4701.00.00	47.01 Mechanical wood pulp.	5%	Free	15%	Free	251.2	kg
4702.00.00	47.02 Chemical wood pulp, dissolving grades.	5%	Free	15%	Free	251.3	kg
	47.03 Chemical wood pulp, soda or sulphate, other than dissolving grades.						
	- Unbleached :						
4703.11.00	- - Coniferous	5%	Free	15%	Free	251.41	kg
4703.19.00	- - Non-coniferous	5%	Free	15%	Free	251.42	kg
	- Semi-bleached or bleached :						
4703.21.00	- - Coniferous	5%	Free	15%	Free	251.51	kg
4703.29.00	- - Non-coniferous	5%	Free	15%	Free	251.52	kg
	47.04 Chemical wood pulp, sulphite, other than dissolving grades.						
	- Unbleached :						
4704.11.00	- - Coniferous	5%	Free	15%	Free	251.61	kg
4704.19.00	- - Non-coniferous	5%	Free	15%	Free	251.61	kg
	- Semi-bleached or bleached :						
4704.21.00	- - Coniferous	5%	Free	15%	Free	251.62	kg
4704.29.00	- - Non-coniferous	5%	Free	15%	Free	251.62	kg
4705.00.00	47.05 Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%	Free	15%	Free	251.91	kg
	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	5%	Free	15%	Free	251.92	kg

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4706.20.00	- Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	5%	Free	15%	Free	251.92	kg
	4706.30.00	- Other, of bamboo	5%	Free	15%	Free	251.92	kg
		- Other :						
	4706.91.00	- - Mechanical	5%	Free	15%	Free	251.92	kg
	4706.92.00	- - Chemical	5%	Free	15%	Free	251.92	kg
●	4706.93.00	- - Obtained by a combination of mechanical and chemical processes	5%	Free	15%	Free	251.92	kg
		47.07 Recovered (waste and scrap) paper or paperboard.						
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	32%	Free	15%	Free	251.11	kg
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	32%	Free	15%	Free	251.12	kg
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	32%	Free	15%	Free	251.13	kg
	4707.90.00	- Other, including unsorted waste and scrap	32%	Free	15%	Free	251.19	kg

Chapter 48

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

Notes.

1.- For the purpose of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m^2).

2.- This chapter does not cover :

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper - or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

- (p) Articles of Chapter 95 (for example, toys, games, sports requisites) ; or
- (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing , false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2.

5.- For the purpose 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 150g/m^2:

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

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

(b) containing more than 8% ash, and
1. weighing not more than 80g/m^2,or
2. coloured throughout the mass; or

(c) containing more than 5% ash and having a brightness of 60% or more; or

(d) containing more than 5% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m^2/g; or

(e) containing 5% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m^2/g.

For paper or paperboard weighing more than 150g/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 more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 5%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometers (microns) or less and an ash content 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 width exceeding 36cm; or
(b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state.

Section X
Chapter 48
Notes

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 45cm and not more than 160cm, 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) Boarders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

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

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

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

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

Subheading Notes

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

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

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having a minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m²	Minimum tear MN		Minimum tensile KN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Concora Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons s/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 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Subheading 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 inded 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.

4801 Newsprint, in rolls or sheets

4802 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punching cards and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of 4801 or 4803; hand-made paper and paperboard

Section X
Chapter 48
Notes

4803 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

4804 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 4802 or 4803

4805 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter

4806 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets

4807 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

4808 Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in Heading 48.03

4809 Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets

4810 Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets

4811 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10

4812 Filter blocks, slabs and plates, of paper pulp

4813 Cigarette paper, whether or not cut to size or in the form of booklets or tubes

4814 Wallpaper and similar wall coverings; window transparencies of paper

4816 Carbon paper, self-copy paper and other copying or transfer papers (other than those of 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes

4817 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery

• 4818 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, 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

4819 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

4820 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 paper-board

4821 Paper or paperboard labels of all kinds, whether or not printed

4822 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)

4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4801.00.00	48.01 Newsprint, in rolls or sheets.	5%	Free	15%	Free	641.1	kg
	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	5%	Free	15%	Free	641.2	kg
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	Free	15%	Free	641.22	kg
4802.40.00	- Wallpaper base	5%	Free	15%	Free	641.24	kg
	- 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:						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4802.54.00	- - Weighing less than 40 g/m²	5%	Free	15%	Free	641.26	kg
4802.55.00	- - Weighing 40 g/m² or more but not more than 150 g/m² , in rolls	5%	Free	15%	Free	641.26	kg
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	5%	Free	15%	Free	641.26	kg
4802.57.00	- - Other, weighing 40 g/m² or more but not more than 150 g/m²	5%	Free	15%	Free	641.26	kg
4802.58.00	- - Weighing more than 150 g/m²	5%	Free	15%	Free	641.26	kg
	- 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	5%	Free	15%	Free	641.29	kg
4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%	Free	15%	Free	641.29	kg
4802.69.00	-- Other	5%	Free	15%	Free	641.29	kg
4803.00.00	48.03 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. 48.04 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	5%	Free	15%	Free	641.63	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Kraftliner :						
4804.11.00	- - Unbleached	5%	Free	15%	Free	641.41	kg
4804.19.00	- - Other	5%	Free	15%	Free	641.41	kg
	- Sack kraft paper :						
4804.21.00	- - Unbleached	5%	Free	15%	Free	641.42	kg
4804.29.00	- - Other	5%	Free	15%	Free	641.42	kg
	- Other kraft paper and paperboard weighing 150 g/m^2 or less :						
4804.31.00	- - Unbleached	5%	Free	15%	Free	641.46	kg
4804.39.00	- - Other	5%	Free	15%	Free	641.46	kg
	- Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2 :						
4804.41.00	- - Unbleached	5%	Free	15%	Free	641.47	kg
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	Free	15%	Free	641.47	kg
4804.49.00	- - Other	5%	Free	15%	Free	641.47	kg
	- Other kraft paper and paper-board weighing 225 g/m^2 or more :						
4804.51.00	- - Unbleached	5%	Free	15%	Free	641.48	kg
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	5%	Free	15%	Free	641.48	kg
4804.59.00	- - Other	5%	Free	15%	Free	641.48	kg
	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.						

Section X
Chapter 48
48.06

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Fluting paper:						
4805.11.00	- - Semi-chemical fluting paper	5%	Free	15%	Free	641.51	kg
4805.12.00	- - Straw fluting paper	5%	Free	15%	Free	641.51	kg
4805.19.00	-- Other	5%	Free	15%	Free	641.51	kg
	- Testliner (recycled liner board) :						
4805.24.00	- - Weighing 150 g/m² or less	5%	Free	15%	Free	641.54	kg
4805.25.00	- - Weighing more than 150 g/m²	5%	Free	15%	Free	641.54	kg
4805.30.00	- Sulphite wrapping paper	5%	Free	15%	Free	641.54	kg
4805.40.00	- Filter paper and paperboard	5%	Free	15%	Free	641.54	kg
4805.50.00	- Felt paper and paperboard	5%	Free	15%	Free	641.56	kg
	- Other :						
4805.91.00	- - Weighing 150 g/m² or less	5%	Free	15%	Free	641.59	kg
4805.92.00	- - Weighing more than 150 g/m² but less than 225 g/m²	5%	Free	15%	Free	641.59	kg
4805.93.00	- - Weighing 225 g/m² or more	5%	Free	15%	Free	641.59	kg
	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	5%	Free	15%	Free	641.53	kg
4806.20.00	- Greaseproof papers	5%	Free	15%	Free	641.53	kg
4806.30.00	- Tracing papers	5%	Free	15%	Free	641.53	kg
4806.40.00	- Glassine and other glazed transparent or translucent papers	5%	Free	15%	Free	641.53	kg

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4807.00.00	48.07 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.	5%	Free	15%	Free	641.92	kg
		48.08 Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.						
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	32%	Free	15%	Free	641.64	kg
●	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	5%	Free	15%	Free		kg
	4808.90.00	- Other	5%	Free	15%	Free	641.69	kg
		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	5%	Free	15%	Free	641.31	kg
	4809.90.00	- Other	5%	Free	15%	Free	641.31	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48.10 Paper and paperboard, coated on one or both side with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.						
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :						
4810.13	- - In rolls						
4810.13.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed,	32%	Free	15%	Free	641.32	kg
4810.13.90	- - - Other	5%	Free	15%	Free	641.32	kg
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state						
4810.14.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed,	32%	Free	15%	Free	641.32	kg
4810.14.90	- - - Other	5%	Free	15%	Free	641.32	kg
4810.19.00	- - Other	5%	Free	15%	Free	641.32	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :						
4810.22	- - Light-weight coated paper						
4810.22.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.34	kg
4810.22.90	- - - Other	5%	Free	15%	Free	641.34	kg
4810.29	- - Other						
4810.29.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.34	kg
4810.29.90	- - - Other	5%	Free	15%	Free	641.34	kg
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :						
4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less						
4810.31.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.74	kg
4810.31.90	- - - Other	5%	Free	15%	Free	641.74	kg
4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4810.32.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.75	kg
4810.32.90	- - - Other	5%	Free	15%	Free	641.75	kg
4810.39	- - Other						
4810.39.10	- - - Paper and paperboard ruled lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.76	kg
4810.39.90	- - - Other	5%	Free	15%	Free	641.76	kg
	- Other paper and paperboard :						
4810.92	- - Multi-ply						
4810.92.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.77	kg
4810.92.90	- - - Other	5%	Free	15%	Free	641.77	kg
4810.99	- - Other						
4810.99.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	15%	Free	641.77	kg
4810.99.90	- - - Other	5%	Free	15%	Free	641.77	kg
	48.11 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.						
4811.10	- Tarred, bituminous or asphalted paper and paperboard						
4811.10.10	- - - Floor covering of paper or of paperboard	15%	Free	15%	Free	641.73	kg
4811.10.90	- - - Other	5%	Free	15%	Free	641.73	kg
	- Gummed or adhesive paper and paperboard :						
4811.41.00	- - Self-adhesive	5%	Free	15%	Free	641.78	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4811.49.00	- - Other	5%	Free	15%	Free	641.78	kg
	- Paper and paperboard coated, impregnated or covered with plastic(excluding adhesive) :						
4811.51	- - Bleached, weighing more than 150 g/m^2						
4811.51.10	- - - Floor covering of paper or of paperboard	15%	Free	15%	Free	641.71	kg
4811.51.90	- - - Other	5%	Free	15%	Free	641.71	kg
4811.59	- - Other						
4811.59.10	- - - Floor covering of paper or of paperboard	15%	Free	15%	Free	641.72	kg
4811.59.90	- - - Other	5%	Free	15%	Free	641.72	kg
4811.60	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol						
4811.60.10	- - - Floor covering of paper or of paperboard	15%	Free	15%	Free	641.79	kg
4811.60.90	- - - Other	5%	Free	15%	Free	641.79	kg
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres						
4811.90.10	- - - Floor covering of paper or of paperboard	15%	Free	15%	Free	641.79	kg
4811.90.90	- - - Other	5%	Free	15%	Free	641.79	kg
4812.00.00	48.12 Filter blocks, slabs and plates, of paper pulp.	5%	Free	15%	Free	641.79	kg
	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	15%	Free	15%	Free	642.41	kg
4813.20.00	- In rolls of a width not exceeding 5 cm	15%	Free	15%	Free	642.41	kg
4813.90.00	- Other	15%	Free	15%	Free	642.41	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48.14 Wallpaper and similar wallcovering; 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	15%	Free	15%	Free	641.94	kg
4814.90.00	- Other	15%	Free	15%	Free	641.94	kg
	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	5%	Free	15%	Free	642.42	kg
4816.90.00	- Other	5%	Free	15%	Free	642.42	kg
	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	32%	Free	15%	Free	642.21	kg
4817.20.00	- Letter cards, plain postcards and correspondence cards	32%	Free	15%	Free	642.22	kg
4817.30.00	- Boxes, pouches, wallets and writing compediums, of paper or paperboard, containing an assortment of paper stationery	32%	Free	15%	Free	642.23	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
•	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	32%	Free	15%	Free	642.43	kg
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	32%	Free	15%	Free	642.94	kg
4818.30.00	- Tablecloths and serviettes	32%	Free	15%	Free	642.94	kg
4818.50.00	- Articles of apparel and clothing accessories	32%	Free	15%	Free	642.94	kg
4818.90.00	- Other	32%	Free	15%	Free	642.94	kg
	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	32%	Free	15%	Free	642.1	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	32%	Free	15%	Free	642.12	kg
4819.30.00	- Sacks and bags, having a base of a width of 40cm or more	15%	Free	15%	Free	642.13	kg
4819.40.00	- Other sacks and bags, including cones	15%	Free	15%	Free	642.14	kg
4819.50.00	- Other packing containers including record sleeves	32%	Free	15%	Free	642.15	kg
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	32%	Free	15%	Free	642.16	kg
	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 paper-board.						
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	32%	Free	15%	Free	642.31	kg
4820.20.00	- Exercise books	32%	Free	15%	Free	642.32	kg
4820.30.00	- Binders, (other than book covers), folders and file covers	32%	Free	15%	Free	642.33	kg
4820.40.00	- Manifold business forms and inter-leaved carbon sets	32%	Free	15%	Free	642.34	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4820.50.00	- Albums for samples or for collections	32%	Free	15%	Free	642.35	kg
4820.90.00	- Other	32%	Free	15%	Free	642.39	kg
	48.21 Paper or paperboard labels of all kinds, whether or not printed.						
4821.10.00	- Printed	32%	Free	15%	Free	892.81	kg
4821.90.00	- Other	32%	Free	15%	Free	892.81	kg
	48.22 Bobbins, spools, cops and similar supports of paper pulp, paper or paper-board (whether or not perforated or hardened).						
4822.10.00	- Of a kind used for winding textile yarn	5%	Free	15%	Free	642.91	kg
4822.90.00	- Other	5%	Free	15%	Free	642.91	kg
	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	32%	Free	15%	Free	642.45	kg
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	32%	Free	15%	Free	642.99	kg
	- Trays, dishes, plates, cups and the like, of paper or paperboard :						
4823.61.00	- - Of bamboo	32%	Free	15%	Free	642.99	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4823.69	- Other						
4823.69.10	- - - Trays, dishes, plates and the like	32% or $1.15 per 100 pieces which-ever is the greater	Free	15%	Free	642.99	u
4823.69.90	- - - Other	5%	Free	15%	Free	642.99	kg
4823.70.00	- Moulded or pressed articles of paper pulp	32%	Free	15%	Free	642.99	kg
4823.90	- Other						
4823.90.10	- - - Dress patterns	5%	Free	15%	Free	642.99	kg
4823.90.20	- - - Articles of a kind used in machines, appliances, instruments or apparatus of Chapters 84, 85 and 90	5%	Free	15%	Free	642.99	kg
4823.90.30	- - - Floor covering of paper or of paperboard	15%	Free	15%	Free	642.99	kg
4823.90.90	- - - Other	32%	Free	15%	Free	642.99	kg

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 purpose 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 the 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.

4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets

4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material

4903 Children's picture, drawing or colouring books

4904 Music, printed or in manuscript, whether or not bound or illustrated

4905 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed

4906 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing

4907 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title

4908 Transfers (decalcomanias)

4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings

4910 Calendars of any kind, printed, including calendar blocks

4911 Other printed matter, including printed pictures and photographs

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	Free	Free	15%	Free	892.15	kg
	- Other :						
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free	Free	15%	Free	892.16	kg
4901.99.00	- - Other	Free	Free	15%	Free	892.19	kg
	49.02 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.						
4902.10.00	- Appearing at least four times a week	5%	Free	15%	Free	892.21	kg
4902.90.00	- Other	5%	Free	15%	Free	892.29	kg
4903.00.00	49.03 Children's picture, drawing or colouring books.	Free	Free	15%	Free	892.12	kg
4904.00.00	49.04 Music, printed or in manuscript, whether or not bound or illustrated.	Free	Free	15%	Free	892.85	kg
	49.05 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.						
4905.10.00	- Globes	Free	Free	15%	Free	892.14	kg
	- Other :						
4905.91.00	- - In book form	Free	Free	15%	Free	892.13	kg
4905.99.00	- - Other	Free	Free	15%	Free	892.14	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4906.00.00	49.06 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	Free	Free	15%	Free	892.82	kg
4907.00	49.07 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.						
4907.00.10	- - - Bank and currency notes	5%	Free	15%	Free	892.83	kg
4907.00.90	- - - Other	32%	Free	15%	Free	892.83	kg
	49.08 Transfers (decalcomanias).						
4908.10.00	- Transfers (decalcomanias), vitrifiable	15%	Free	15%	Free	892.41	kg
4908.90.00	- Other	15%	Free	15%	Free	892.41	kg
4909.00.00	49.09 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	15%	Free	15%	Free	892.42	kg
4910.00	49.10 Calendars of any kind, printed, including calendar blocks.						
4910.00.10	- - - Calendars including calendar blocks, printed on paper or paperboard	32%	Free	15%	Free	892.84	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4910.00.90	- - - Calendars printed on any other materials; calendars, perpetual type	5%	Free	15%	Free	892.84	kg
	49.11 Other printed matter, including printed pictures and photographs.						
4911.10	- Trade advertising material, commercial catalogues and the like						
4911.10.10	- - - Printed matter devoted primarily to advertising (including tourist propaganda) or describing commercial or industrial progress or activity related to places, enterprises or products of Fiji	32%	Free	15%	Free	892.86	kg
4911.10.90	- - - Other	5%	Free	15%	Free	892.86	kg
	- Other :						
4911.91.00	- - Pictures, designs and photographs	32%	Free	15%	Free	892.87	kg
4911.99	- - Other						
4911.99.10	- - - Printed calendar backs with or without illustrations; cinema, theatre, concerts and other similar tickets	32%	Free	15%	Free	892.89	kg
4911.99.90	- - - Other	5%	Free	15%	Free	892.89	kg

Section XI
Notes

Chapter 50

Section XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

(a) Animal brush making bristles or hair (heading05.02); horsehair or horsehair waste (heading05.11);

(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 heading30.05 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 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (chapter 70);

(s) Articles of chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(t) Articles of chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or

(v) Articles of Chapter 97.

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

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

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both chapters 54 and 55 are involved with any other chapter, Chapters 54 and 55 are to be treated as a single chapter;

(d) Where a chapter or a heading refers to goods of different textile materials, such materials as 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 monofilaments of chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per meter of chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of chapter 54;

(d) Metallised yarn of heading56.05; 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 purpose 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) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500g 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) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in the 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 1,000g;

(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.....60cN/tex

Multiple (folded) or cabled yarn of nylon
or other polyamides, or of polyesters.....53cN/tex

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

7.- For the purpose of this section, the expression "made up" means :

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purpose of Chapters 50 to 60 :

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59, do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9.- The woven fabrics of chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this section.

Section XI
Notes

11.- For the purposes on this Section, the expression "impregnated" includes "dipped".

12.- For the purposes of this Section, the expression "polyamides" includes "aramids".

13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.”

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Additional Note..

15.- Import duties of 15% "Fiscal", Free Import Excise and 15% "VAT" shall apply to textile fabrics, classified in any headings of chapters 50, 51, 52, 54, 55 and headings 53.09, 58.01, 58.02, 58.03,58.04, 58.09, 58.10, 58.11, 60.01 and 60.02 felt fabrics falling in heading 56.02 and bonded fibre fabrics and similar bonded yarn fabrics falling in heading 56.03, which in the opinion of the Comptroller are so processed (e.g., printed, embroidered, etc.) that they are clearly suitable for conversion by a minor operation (e.g. cutting, hemming, etc.) into finished articles falling in the items of chapters 61, 62 and 63 and carrying duty rates of more than 15% "Fiscal", Free Import Excise and 15% "VAT".

Subheading Notes.

1.- In this section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) Unbleached yarn

Yarn which :

(i) has the natural colour of its constituents 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 and 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 selvedges 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 (f) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

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

2.- (A) Products of chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of chapters 50 to 55 or of heading 5809 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.

5001 Silk-worm cocoons suitable for reeling

5002 Raw silk (not thrown)

5003 Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)

5004 Silk yarn (other than yarn spun from silk waste) not put up for retail sale

5005 Yarn spun from silk waste, not put up for retail sale

5006 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut

5007 Woven fabrics of silk or of silk waste

Chapter 50

Silk

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5001.00.00	50.01 silk-worm cocoons suitable for reeling.	5%	Free	15%	Free	261.41	kg
5002.00.00	50.02 Raw silk (not thrown).	5%	Free	15%	Free	261.30	kg
● 5003.00.00	50.03 Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5%	Free	15%	Free	261.42	kg
5004.00.00	50.04 Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5%	Free	15%	Free	651.92	kg
5005.00.00	50.05 Yarn spun from silk waste, not put for retail sale.	5%	Free	15%	Free	651.93	kg
5006.00.00	50.06 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5%	Free	15%	Free	651.94	kg
	50.07 Woven fabrics of silk or of silk waste.						
5007.10.00	- Fabrics of noil silk	5%	Free	15%	Free	654.11	kg
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%	Free	15%	Free	654.13	kg
5007.90.00	- Other fabrics	5%	Free	15%	Free	654.19	kg

Section XI
Chapter 51
Notes

Chapter 51

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

Note.

1.- Throughout this Schedule :

(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).

5101 Wool, not carded or combed

5102 Fine or coarse animal hair, not carded or combed

5103 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock

5104 Garnetted stock of wool or of fine or coarse animal hair

5105 Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)

5106 Yarn of carded wool, not put up for retail sale

5107 Yarn of combed wool, not put up for retail sale

5108 Yarn of fine animal hair (carded or combed), not put up for retail sale

5109 Yarn of wool or of fine animal hair, put up for retail sale

5110 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale

5111 Woven fabrics of carded wool or of carded fine animal hair

5112 Woven fabrics of combed wool or of combed fine animal hair

5113 Woven fabrics of coarse animal hair or of horsehair

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	51.01 Wool, not carded or combed.						
	- Greasy, including fleece-washed wool :						
5101.11.00	- - Shorn wool	5%	Free	15%	Free	268.11	kg
5101.19.00	- - Other	5%	Free	15%	Free	268.19	kg
	- Degreased, not carbonised :						
5101.21.00	- - Shorn wool	5%	Free	15%	Free	268.21	kg
5101.29.00	- - Other	5%	Free	15%	Free	268.21	kg
5101.30.00	- Carbonised	5%	Free	15%	Free	268.29	kg
	51.02 Fine or coarse animal hair, not carded or combed.						
	- Fine animal hair :						
5102.11.00	- - Of Kashmir (cashmere) goats	5%	Free	15%	Free	268.30	kg
5102.19.00	- - Other	5%	Free	15%	Free	268.3	kg
5102.20.00	- Coarse animal hair	5%	Free	15%	Free	268.5	kg
	51.03 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.						
5103.10.00	- Noils of wool or of fine animal hair	5%	Free	15%	Free	268.63	kg
5103.20.00	- Other waste of wool or of fine animal hair	5%	Free	15%	Free	268.69	kg
5103.30.00	- Waste of coarse animal hair	5%	Free	15%	Free	268.69	kg
5104.00.00	51.04 Garnetted stock of wool or of fine or coarse animal hair.	5%	Free	15%	Free	268.62	kg
	51.05 Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).						
5105.10.00	- Carded wool	5%	Free	15%	Free	268.71	kg
	- Wool tops and other combed wool :						
5105.21.00	- - Combed wool in fragments	5%	Free	15%	Free	268.71	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5105.29.00	- - Other	5%	Free	15%	Free	268.73	kg
	- Fine animal hair, carded or combed :						
5105.31.00	- - Of Kashmir (cashmere) goats	5%	Free	15%	Free	268.77	kg
5105.39.00	- - Other	5%	Free	15%	Free	268.77	kg
5105.40.00	- Coarse animal hair, carded or combed	5%	Free	15%	Free	268.77	kg
	51.06 Yarn of carded wool, not put up for retail sale.						
5106.10.00	- Containing 85% or more by weight of wool	5%	Free	15%	Free	651.12	kg
5106.20.00	- Containing less than 85% by weight of wool	5%	Free	15%	Free	651.17	kg
	51.07 Yarn of combed wool, not put up for retail sale.						
5107.10.00	- Containing 85% or more by weight of wool	5%	Free	15%	Free	651.13	kg
5107.20.00	- Containing less than 85% by weight of wool	5%	Free	15%	Free	651.18	kg
	51.08 Yarn of fine animal hair (carded or combed), not put up for retail sale.						
5108.10.00	- Carded	5%	Free	15%	Free	651.14	kg
5108.20.00	- Combed	5%	Free	15%	Free	651.14	kg
	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	5%	Free	15%	Free	651.16	kg
5109.90.00	- Other	5%	Free	15%	Free	651.19	kg
5110.00.00	51.10 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	Free	15%	Free	651.15	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	654.21	kg
5111.19.00	- - Other	5%	Free	15%	Free	654.21	kg
5111.20.00	- Other, mixed mainly or solely with man-made filaments	5%	Free	15%	Free	654.31	kg
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	5%	Free	15%	Free	654.31	kg
5111.90.00	- Other	5%	Free	15%	Free	654.33	kg
	51.12 Woven fabrics of combed wool or of combed fine animal hair.						
	- Containing 85% or more by weight of wool or of wool or of fine animal hair :						
5112.11.00	- - Of a weight not exceeding 200 g/m^2	5%	Free	15%	Free	654.22	kg
5112.19.00	- - Other	5%	Free	15%	Free	654.22	kg
5112.20.00	- Other, mixed mainly or solely with man-made filaments	5%	Free	15%	Free	654.32	kg
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	5%	Free	15%	Free	654.32	kg
5112.90.00	- Other	5%	Free	15%	Free	654.34	kg
5113.00.00	51.13 Woven fabrics of coarse animal hair or of horsehair.	5%	Free	15%	Free	654.92	kg

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabric 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.

5201 Cotton, not carded or combed

5202 Cotton waste (including yarn waste and garnetted stock)

5203 Cotton, carded or combed

5204 Cotton sewing thread, whether or not put up for retail sale

5205 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale

5206 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale

5207 Cotton yarn (other than sewing thread) put up for retail sale

5208 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2

5209 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2

5210 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2

5211 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2

5212 Other woven fabrics of cotton

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5201.00.00	52.01 Cotton, not carded or combed.	5%	Free	15%	Free	263.10	kg
	52.02 Cotton waste (including yarn waste and garnetted stock).						
5202.10.00	- Yarn waste (including thread waste)	5%	Free	15%	Free	263.31	kg
	- Other :						
5202.91.00	- - Garnetted stock	5%	Free	15%	Free	263.32	kg
5202.99.00	- - Other	5%	Free	15%	Free	263.39	kg
5203.00.00	52.03 Cotton, carded or combed.	5%	Free	15%	Free	263.40	kg
	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	5%	Free	15%	Free	651.21	kg
5204.19.00	- - Other	5%	Free	15%	Free	651.21	kg
5204.20.00	- Put up for retail sale	5%	Free	15%	Free	651.22	kg
	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)	5%	Free	15%	Free	651.31	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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)	5%	Free	15%	Free	651.33	kg
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	15%	Free	651.33	kg
	- Single yarn, of combed fibres :						
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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)	5%	Free	15%	Free	651.33	kg
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	Free	15%	Free	651.33	kg
	- 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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	15%	Free	651.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Multiple (folded) or cabled yarn, of combed fibres :						
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg
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)	5%	Free	15%	Free	651.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	Free	15%	Free	651.33	kg
	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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	15%	Free	651.34	kg
	- Single yarn, of combed fibres :						
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	15%	Free	651.34	kg

Section XI
Chapter 52

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	15%	Free	651.34	kg
	- Multiple (folded) or cabled yarn, of uncombed fibres :						
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Free	15%	Free	651.34	kg
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	15%	Free	651.34	kg
	- Multiple (folded) or cabled yarn, of combed fibres :						
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
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)	5%	Free	15%	Free	651.34	kg
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	15%	Free	651.34	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	52.07 Cotton yarn (other than sewing thread) put up for retail sale.						
5207.10.00	- Containing 85% or more by weight of cotton	5%	Free	15%	Free	651.31	kg
5207.90.00	- Other	5%	Free	15%	Free	651.32	kg
	52.08 Woven fabrics of cotton, ontaining 85% or more by weight of cotton, weighing not more than 200 g/m^2.						
	- Unbleached :						
5208.11.00	- Plain weave, weighing not more than 100 g/m^2	5%	Free	15%	Free	652.21	kg
5208.12.00	- - Plain weave, weighing more than 100 g/m^2	5%	Free	15%	Free	652.21	kg
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.21	kg
5208.19.00	- - Other fabrics	5%	Free	15%	Free	652.21	kg
	- Bleached :						
5208.21.00	- - Plain weave, weighing not more than 100 g/m^2	5%	Free	15%	Free	652.31	kg
5208.22.00	- - Plain weave, weighing more than 100 g/m^2	5%	Free	15%	Free	652.31	kg
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.31	kg
5208.29.00	- - Other fabrics	5%	Free	15%	Free	652.31	kg
	- Dyed :						
5208.31.00	- - Plain weave, weighing not more than 100 g/m^2	5%	Free	15%	Free	652.32	kg
5208.32.00	- - Plain weave, weighing more than 100 g/m^2	5%	Free	15%	Free	652.32	kg
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.32	kg
5208.39.00	- - Other fabrics	5%	Free	15%	Free	652.32	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of yarns of different colours :						
5208.41.00	- - Plain weave, weighing not more than 100 g/m²	5%	Free	15%	Free	652.33	kg
5208.42.00	- - Plain weave, weighing more than 100 g/m²	5%	Free	15%	Free	652.33	kg
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.33	kg
5208.49.00	- - Other fabrics	5%	Free	15%	Free	652.33	kg
	- Printed :						
5208.51.00	- - Plain weave, weighing not more than 100 g/m²	5%	Free	15%	Free	652.34	kg
5208.52.00	- - Plain weave, weighing more than 100 g/m²	5%	Free	15%	Free	652.34	kg
5208.59.00	- - Other fabrics	5%	Free	15%	Free	652.34	kg
	52.09 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m².						
	- Unbleached :						
5209.11.00	- - Plain weave	5%	Free	15%	Free	652.22	kg
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.22	kg
5209.19.00	- - Other fabrics	5%	Free	15%	Free	652.22	kg
	- Bleached :						
5209.21.00	- - Plain weave	5%	Free	15%	Free	652.41	kg
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.41	kg
5209.29.00	- - Other fabrics	5%	Free	15%	Free	652.41	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Dyed :						
5209.31.00	- - Plain weave	5%	Free	15%	Free	652.42	kg
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.42	kg
5209.39.00	- - Other fabrics	5%	Free	15%	Free	652.42	kg
	- Of yarns of different colours :						
5209.41.00	- - Plain weave	5%	Free	15%	Free	652.44	kg
5209.42.00	- - Denim	5%	Free	15%	Free	652.44	kg
5209.43.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.44	kg
5209.49.00	- - Other fabrics	5%	Free	15%	Free	652.44	kg
	- Printed :						
5209.51.00	- - Plain weave	5%	Free	15%	Free	652.45	kg
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.45	kg
5209.59.00	- - Other fabrics	5%	Free	15%	Free	652.45	kg
	52.10 Woven fabrics of cotton, ontaining less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m².						
	- Unbleached :						
5210.11.00	- - Plain weave	5%	Free	15%	Free	652.23	kg
5210.19.00	- - Other fabrics	5%	Free	15%	Free	652.23	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Bleached :						
5210.21.00	- - Plain weave	5%	Free	15%	Free	652.51	kg
5210.29.00	- - Other fabrics	5%	Free	15%	Free	652.51	kg
	- Dyed :						
5210.31.00	- - Plain weave	5%	Free	15%	Free	652.52	kg
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.52	kg
5210.39.00	- - Other fabrics	5%	Free	15%	Free	652.52	kg
	- Of yarns of different colours :						
5210.41.00	- - Plain weave	5%	Free	15%	Free	652.53	kg
5210.49.00	- - Other fabrics	5%	Free	15%	Free	652.53	kg
	- Printed :						
5210.51.00	- - Plain weave	5%	Free	15%	Free	652.54	kg
5210.59.00	- - Other fabrics	5%	Free	15%	Free	652.54	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	52.11 Woven fabric of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m².						
	- Unbleached :						
5211.11.00	- - Plain weave	5%	Free	15%	Free	652.24	kg
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.24	kg
5211.19.00	- - Other fabrics	5%	Free	15%	Free	652.24	kg
5211.20.00	- Bleached	5%	Free	15%	Free	652.61	kg
	- Dyed :						
5211.31.00	- - Plain weave	5%	Free	15%	Free	652.62	kg
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.62	kg
5211.39.00	- - Other fabrics	5%	Free	15%	Free	652.62	kg
	- Of yarns of different colours :						
5211.41.00	- - Plain weave	5%	Free	15%	Free	652.64	kg
5211.42.00	- - Denim	5%	Free	15%	Free	652.63	kg
5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.64	kg
5211.49.00	- - Other fabrics	5%	Free	15%	Free	652.64	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Printed :						
5211.51.00	- - Plain weave	5%	Free	15%	Free	652.65	kg
5211.52.00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	15%	Free	652.65	kg
5211.59.00	- - Other fabrics	5%	Free	15%	Free	652.65	kg
	52.12 Other woven fabrics of cotton.						
	- Weighing not more than 200g/m^2 :						
5212.11.00	- - Unbleached	5%	Free	15%	Free	652.25	kg
5212.12.00	- - Bleached	5%	Free	15%	Free	652.91	kg
5212.13.00	- - Dyed	5%	Free	15%	Free	652.92	kg
5212.14.00	- - Of yarns of different colours	5%	Free	15%	Free	652.93	kg
5212.15.00	- - Printed	5%	Free	15%	Free	652.94	kg
	- Weighing more than 200g/m^2 :						
5212.21.00	- - Unbleached	5%	Free	15%	Free	652.26	kg
5212.22.00	- - Bleached	5%	Free	15%	Free	652.95	kg
5212.23.00	- - Dyed	5%	Free	15%	Free	652.96	kg
5212.24.00	- - Of yarns of different colours	5%	Free	15%	Free	652.97	kg
5212.25.00	- - Printed	5%	Free	15%	Free	652.98	kg

Chapter 53

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

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5301 Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)

5302 True hemp *(Cannabis sativa L.)*, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)

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)

5305 Coconut, abaca (manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)

5306 Flax yarn

5307 Yarn of jute or of other textile bast fibres of Heading 53.03

5308 Yarn of other vegetable textile fibres; paper yarn

5309 Woven fabrics of flax

5310 Woven fabrics of jute or of other textile bast fibres of Heading53.03

5311 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn

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Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	265.11	kg
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :						
5301.21.00	- - Broken or scutched	5%	Free	15%	Free	265.12	kg
5301.29.00	- - Other	5%	Free	15%	Free	265.12	kg
5301.30.00	- Flax tow and waste	5%	Free	15%	Free	265.13	kg
	53.02 True hemp *(Cannabis sativa L.)*, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).						
5302.10.00	- True hemp, raw or retted	5%	Free	15%	Free	265.21	kg
5302.90.00	- Other	5%	Free	15%	Free	265.29	kg
	53.03 Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).						
5303.10.00	- Jute and other textile bast fibres, raw or retted	5%	Free	15%	Free	264.1	kg
5303.90.00	- Other	5%	Free	15%	Free	264.9	kg
5305.00.00	53.05 Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	5%	Free	15%	Free	265.8	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	53.06 Flax yarn.						
5306.10.00	- Single	5%	Free	15%	Free	651.96	kg
5306.20.00	- Multiple (folded) or cabled	5%	Free	15%	Free	651.96	kg
	53.07 Yarn of jute or of other textile bast fibres of heading 53.03.						
5307.10.00	- Single	5%	Free	15%	Free	651.97	kg
5307.20.00	- Multiple (folded) or cabled	5%	Free	15%	Free	651.97	kg
	53.08 Yarn of other vegetable textile fibres; paper yarn.						
5308.10.00	- Coir yarn	5%	Free	15%	Free	651.99	kg
5308.20.00	- True hemp yarn	5%	Free	15%	Free	651.99	kg
5308.90.00	- Other	5%	Free	15%	Free	651.99	kg
	53.09 Woven fabrics of flax.						
	- Containing 85% or more by weight of flax :						
5309.11.00	- - Unbleached or bleached	5%	Free	15%	Free	654.41	kg
5309.19.00	- - Other	5%	Free	15%	Free	654.41	kg
	- Containing less than 85% by weight of flax :						
5309.21.00	- - Unbleached or bleached	5%	Free	15%	Free	654.42	kg
5309.29.00	- - Other	5%	Free	15%	Free	654.42	kg
	53.10 Woven fabrics of jute or of other textile bast fibres of heading 53.03.						
5310.10.00	- Unbleached	5%	Free	15%	Free	654.51	kg
5310.90.00	- Other	5%	Free	15%	Free	654.5	kg
5311.00.00	53.11 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	Free	15%	Free	654.93	kg

Chapter 54

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

Notes.

1.- Throughout this Schedule the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

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

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

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artifical : 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.

5401	Sewing thread of man-made filaments, whether or not put up for retail sale
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm
5405	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
5406	Man-made filament yarn (other than sewing thread), put up for retail sale
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of Heading 54.04
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of Heading 54.05

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	54.01 Sewing thread of man-made filaments, for retail sale whether or not put up.						
5401.10.00	- Of synthetic filaments	5%	Free	15%	Free	651.41	kg
5401.20.00	- Of artificial filament	5%	Free	15%	Free	651.42	kg
	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	5%	Free	15%	Free	651.62	kg
5402.19.00	- - Other	5%	Free	15%	Free	651.62	kg
5402.20.00	- High tenacity yarn of polyesters	5%	Free	15%	Free	651.62	kg
	- Textured yarn :						
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	Free	15%	Free	651.51	kg
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	Free	15%	Free	651.51	kg
5402.33.00	- - Of polyesters	5%	Free	15%	Free	651.52	kg
5402.34.00	- - Of polypropylene	5%	Free	15%	Free	651.59	kg
5402.39.00	- - Other	5%	Free	15%	Free	651.59	kg
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :						
5402.44.00	- - Elastomeric	5%	Free	15%	Free	651.63	kg
5402.45.00	- - Other, of nylon or other polyamides	5%	Free	15%	Free	651.63	kg
5402.46.00	- - Other, of polyesters, partially oriented	5%	Free	15%	Free	651.63	kg
5402.47.00	- - Other, of polyesters	5%	Free	15%	Free	651.63	kg
5402.48.00	- - Other, of polypropylene	5%	Free	15%	Free	651.63	kg
5402.49.00	- - Other	5%	Free	15%	Free	651.63	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other yarn, single, with a twist exceeding 50 turns per metre :						
5402.51.00	- - Of nylon or other polyamides	5%	Free	15%	Free	651.64	kg
5402.52.00	- - Of polyesters	5%	Free	15%	Free	651.64	kg
5402.59.00	- - Other	5%	Free	15%	Free	651.64	kg
	- Other yarn, multiple (folded or cabled) :						
5402.61.00	- - Of nylon or other polyamides	5%	Free	15%	Free	651.69	kg
5402.62.00	- - Of polyesters	5%	Free	15%	Free	651.69	kg
5402.69.00	- - Other	5%	Free	15%	Free	651.69	kg
	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	5%	Free	15%	Free	651.73	kg
	- Other yarn, single :						
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	Free	15%	Free	651.74	kg
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5%	Free	15%	Free	651.75	kg
5403.33.00	- - Of cellulose acetate	5%	Free	15%	Free	651.75	kg
5403.39.00	- - Other	5%	Free	15%	Free	651.75	kg
	- Other yarn, multiple (folded) or cabled :						
5403.41.00	- - Of viscose rayon	5%	Free	15%	Free	651.76	kg
5403.42.00	- - Of cellulose acetate	5%	Free	15%	Free	651.76	kg
5403.49.00	- - Other	5%	Free	15%	Free	651.76	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	54.04 Synthetic mono-filament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.						
	- Monofilament :						
5404.11.00	- - Elastomeric	5%	Free	15%	Free	651.88	kg
5404.12.00	- - Other, of polypropylene	5%	Free	15%	Free	651.88	kg
5404.19.00	- - Other	5%	Free	15%	Free	651.88	kg
5404.90.00	- Other	5%	Free	15%	Free	651.88	kg
5405.00.00	54.05 Artificial mono-filament of 67 decitex or more and of which no across-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	5%	Free	15%	Free	651.77	kg
5406.00.00	54.06 Man-made filament yarn (other than sewing thread), put up for retail sale.	5%	Free	15%	Free	651.78	kg
	54.07 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.						
5407.10.00	- Woven fabric obtained from high tenacity yarn of nylon or other polaymides or of polyesters	5%	Free	15%	Free	653.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5407.20	- Woven fabrics obtained from strips or the like						
5407.20.10	- - - Woven fabrics, whether or not in tubular form	5%	Free	15%	Free	653.12	kg
5407.20.90	- - - Other	5%	Free	15%	Free	653.12	kg
5407.30	- Fabrics specified in Note 9 to Section XI						
5407.30.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	5%	Free	15%	Free	653.13	kg
5407.30.90	- - - Other	5%	Free	15%	Free	653.13	kg
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :						
5407.41.00	- - Unbleached or bleached	5%	Free	15%	Free	653.14	kg
5407.42.00	- - Dyed	5%	Free	15%	Free	653.14	kg
5407.43.00	- - Of yarns of different colours	5%	Free	15%	Free	653.14	kg
5407.44.00	- - Printed	5%	Free	15%	Free	653.14	kg
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments :						
5407.51.00	- - Unbleached or bleached	5%	Free	15%	Free	653.15	kg
5407.52.00	- - Dyed	5%	Free	15%	Free	653.15	kg
5407.53.00	- - Of yarns of different colours	5%	Free	15%	Free	653.15	kg
5407.54.00	- - Printed	5%	Free	15%	Free	653.15	kg
	- 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	5%	Free	15%	Free	653.16	kg
5407.69.00	- - Other	5%	Free	15%	Free	653.16	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments :						
5407.71.00	- - Unbleached or bleached	5%	Free	15%	Free	653.17	kg
5407.72.00	- - Dyed	5%	Free	15%	Free	653.17	kg
5407.73.00	- - Of yarns of different colours	5%	Free	15%	Free	653.17	kg
5407.74.00	- - Printed	5%	Free	15%	Free	653.17	kg
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :						
5407.81.00	- - Unbleached or bleached	5%	Free	15%	Free	653.18	kg
5407.82.00	- - Dyed	5%	Free	15%	Free	653.18	kg
5407.83.00	- - Of yarns of different colours	5%	Free	15%	Free	653.18	kg
5407.84.00	- - Printed	5%	Free	15%	Free	653.18	kg
	- Other woven fabrics :						
5407.91	- - Unbleached or bleached						
5407.91.10	- - - Whether or not in tubular form	5%	Free	15%	Free	653.19	kg
5407.91.90	- - - Other	5%	Free	15%	Free	653.19	kg
5407.92	- - Dyed						
5407.92.10	- - - Whether or not in tubular form	5%	Free	15%	Free	653.19	kg
5407.92.90	- - - Other	5%	Free	15%	Free	653.19	kg
5407.93	- - Of yarn of different colours						
5407.93.10	- - - Whether or not in tubular form	5%	Free	15%	Free	653.19	kg
5407.93.90	- - - Other	5%	Free	15%	Free	653.19	kg
5407.94	- - Printed						
5407.94.10	- - - Whether or not in tubular form	5%	Free	15%	Free	653.19	kg
5407.94.90	- - - Other	5%	Free	15%	Free	653.19	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	54.08 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.						
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	Free	15%	Free	653.51	kg
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :						
5408.21	- - Unbleached or bleached						
5408.21.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	5%	Free	15%	Free	653.52	kg
5408.21.90	- - - Other	5%	Free	15%	Free	653.52	kg
5408.22	- - Dyed						
5408.22.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	5%	Free	15%	Free	653.52	kg
5408.22.90	- - - Other	5%	Free	15%	Free	653.52	kg
5408.23	- - Of yarns of different colours						
5408.23.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	5%	Free	15%	Free	653.52	kg
5408.23.90	- - - Other	5%	Free	15%	Free	653.52	kg
5408.24	- - Printed						
5408.24.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	5%	Free	15%	Free	653.52	kg
5408.24.90	- - - Other	5%	Free	15%	Free	653.52	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other woven fabrics :						
5408.31	- - Unbleached or bleached						
5408.31.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	5%	Free	15%	Free	653.59	kg
5408.31.90	- - - Other	5%	Free	15%	Free	653.59	kg
5408.32	- - Dyed						
5408.32.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	5%	Free	15%	Free	653.59	kg
5408.32.90	- - - Other	5%	Free	15%	Free	653.59	kg
5408.33	- - Of yarn of different colours						
5408.33.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	5%	Free	15%	Free	653.59	kg
5408.33.90	- - - Other	5%	Free	15%	Free	653.59	kg
5408.34	- - Printed						
5408.34.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	5%	Free	15%	Free	653.59	kg
5408.34.90	- - - Other	5%	Free	15%	Free	653.59	kg

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 2m;

(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 2m is to be classified in heading 55.03 or 55.04.

5501	Synthetic filament tow
5502	Artificial filament tow
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2
5515	Other woven fabrics of synthetic staple fibres
5516	Woven fabrics of artificial staple fibres

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	55.01 Synthetic filament tow.						
5501.10.00	- Of nylon or other polyamides	5%	Free	15%	Free	266.61	kg
5501.20.00	- Of polyesters	5%	Free	15%	Free	266.62	kg
5501.30.00	- Acrylic or modacrylic	5%	Free	15%	Free	266.63	kg
5501.40.00	- Of polypropylene	5%	Free	15%	Free	266.69	kg
5501.90.00	- Other	5%	Free	15%	Free	266.69	kg
5502.00.00	55.02 Artificial filament tow.	5%	Free	15%	Free	267.12	kg
	55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning.						
	- Of nylon or other polyamides :						
5503.11.00	- - Of aramids	5%	Free	15%	Free	266.51	kg
5503.19.00	- - Other	5%	Free	15%	Free	266.51	kg
5503.20.00	- Of polyesters	5%	Free	15%	Free	266.52	kg
5503.30.00	- Acrylic or modacrylic	5%	Free	15%	Free	266.53	kg
5503.40.00	- Of polypropylene	5%	Free	15%	Free	266.59	kg
5503.90.00	- Other	5%	Free	15%	Free	266.59	kg
	55.04 Artificial staple fibres, not carded, combed or otherwise processed for spinning.						
5504.10.00	- Of viscose rayon	5%	Free	15%	Free	267.11	kg
5504.90.00	- Other	5%	Free	15%	Free	267.11	kg
	55.05 Waste (including noils, yarn waste and garnetted stock) of man-made fibres.						
5505.10.00	- Of synthetic fibres	5%	Free	15%	Free	267.21	kg
5505.20.00	- Of artificial fibres	5%	Free	15%	Free	267.22	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	55.06 Synthetic staple fibres, carded, combed or otherwise processed for spinning.						
5506.10.00	- Of nylon or other polyamides	5%	Free	15%	Free	266.71	kg
5506.20.00	- Of polyesters	5%	Free	15%	Free	266.72	kg
5506.30.00	- Acrylic or modacrylic	5%	Free	15%	Free	266.73	kg
5506.90.00	- Other	5%	Free	15%	Free	266.79	kg
5507.00.00	55.07 Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	Free	15%	Free	267.13	kg
	55.08 Sewing thread of man-made staple fibres, whether or not put up for retail sale.						
5508.10.00	- Of synthetic staple fibres	5%	Free	15%	Free	651.43	kg
5508.20.00	- Of artificial staple fibres	5%	Free	15%	Free	651.44	kg
	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	5%	Free	15%	Free	651.82	kg
5509.12.00	- - Multiple (folded) or cabled yarn	5%	Free	15%	Free	651.82	kg
	- Containing 85% or more by weight of polyester staple fibres :						
5509.21.00	- - Single yarn	5%	Free	15%	Free	651.82	kg
5509.22.00	- - Multiple (folded) or cabled yarn	5%	Free	15%	Free	651.82	kg

Section XI
Chapter 55

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Containing 85% or more by weight of acrylic or modacrylic staple :						
5509.31.00	- - Single yarn	5%	Free	15%	Free	651.82	kg
5509.32.00	- - Multiple (folded) or cabled yarn	5%	Free	15%	Free	651.82	kg
	- Other yarn, containing 85% or more by weight of synthetic staple fibres :						
5509.41.00	- - Single yarn	5%	Free	15%	Free	651.82	kg
5509.42.00	- - Multiple (folded) or cabled yarn	5%	Free	15%	Free	651.82	kg
	- Other yarn, of polyester staple fibres :						
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	5%	Free	15%	Free	651.84	kg
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	15%	Free	651.84	kg
5509.53.00	- - Mixed mainly or solely with cotton	5%	Free	15%	Free	651.84	kg
5509.59.00	- - Other	5%	Free	15%	Free	651.84	kg
	- Other yarn, of acrylic or modacrylic staple fibres :						
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	15%	Free	651.84	kg
5509.62.00	- - Mixed mainly or solely with cotton	5%	Free	15%	Free	651.84	kg
5509.69.00	- - Other	5%	Free	15%	Free	651.84	kg
	- Other yarn :						
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	15%	Free	651.84	kg
5509.92.00	- - Mixed mainly or solely with cotton	5%	Free	15%	Free	651.84	kg
5509.99.00	- - Other	5%	Free	15%	Free	651.84	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	651.86	kg
5510.12.00	- - Multiple (folded) or cabled yarn	5%	Free	15%	Free	651.86	kg
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5%	Free	15%	Free	651.87	kg
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5%	Free	15%	Free	651.87	kg
5510.90.00	- Other yarn	5%	Free	15%	Free	651.87	kg
	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	5%	Free	15%	Free	651.81	kg
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	Free	15%	Free	651.83	kg
5511.30.00	- Of artificial staple fibres	5%	Free	15%	Free	651.85	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	653.21	kg
5512.19.00	- - Other	5%	Free	15%	Free	653.21	kg
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :						
5512.21.00	- - Unbleached or bleached	5%	Free	15%	Free	653.25	kg
5512.29.00	- - Other	5%	Free	15%	Free	653.25	kg
	- Other :						
5512.91.00	- - Unbleached or bleached	5%	Free	15%	Free	653.29	kg
5512.99.00	- - Other	5%	Free	15%	Free	653.29	kg
	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 170g/m^2.						
	- Unbleached or bleached :						
5513.11.00	- - Of polyester staple fibres, plain weave	5%	Free	15%	Free	653.31	kg
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	15%	Free	653.31	kg
5513.13.00	- - Other woven fabrics of polyester staple fibres	5%	Free	15%	Free	653.31	kg
5513.19.00	- - Other woven fabrics	5%	Free	15%	Free	653.32	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Dyed :						
5513.21.00	- - Of polyester staple fibres, plain weave	5%	Free	15%	Free	653.31	kg
5513.23.00	- - Other woven fabrics of polyester staple fibres	5%	Free	15%	Free	653.31	kg
5513.29.00	- - Other woven fabrics	5%	Free	15%	Free	653.32	kg
	- Of yarns of different colours :						
5513.31.00	- - Of polyester staple fibres, plain weave	5%	Free	15%	Free	653.31	kg
5513.39.00	- - Other woven fabrics	5%	Free	15%	Free	653.32	kg
	- Printed :						
5513.41.00	- - Of polyester staple fibres, plain weave	5%	Free	15%	Free	653.31	kg
5513.49.00	- - Other woven fabrics	5%	Free	15%	Free	653.32	kg
	55.14 Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding 170g/m^2 .						
	- Unbleached or bleached :						
5514.11.00	- - Of polyester staple fibres, plain weave	5%	Free	15%	Free	653.33	kg
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	15%	Free	653.33	kg
5514.19.00	- - Other woven fabrics	5%	Free	15%	Free	653.34	kg
	- Dyed :						
5514.21.00	- - Of polyester staple fibres,plain weave	5%	Free	15%	Free	653.33	kg
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	15%	Free	653.33	kg
5514.23.00	- - Other woven fabrics of polyester staple fibres	5%	Free	15%	Free	653.33	kg
5514.29.00	- - Other woven fabrics	5%	Free	15%	Free	653.34	kg
5514.30.00	- Of yarns of different colours	5%	Free	15%	Free	653.34	kg
	- Printed :						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5514.41.00	- - Of polyester staple fibres, plain weave	5%	Free	15%	Free	653.33	kg
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	15%	Free	653.33	kg
5514.43.00	- - Other woven fabrics of polyester staple fibres	5%	Free	15%	Free	653.33	kg
5514.49.00	- - Other woven fabrics	5%	Free	15%	Free	653.34	kg
	55.15 Other woven fabrics of synthetic staple fibres.						
	- Of polyester staple fibres :						
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	5%	Free	15%	Free	653.43	kg
5515.12.00	- - Mixed mainly or solely with man-made filaments	5%	Free	15%	Free	653.42	kg
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	15%	Free	653.41	kg
5515.19.00	- - Other	5%	Free	15%	Free	653.43	kg
	- Of acrylic or modacrylic staple fibres :						
5515.21.00	- - Mixed mainly or solely with man-made filaments	5%	Free	15%	Free	653.42	kg
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	15%	Free	653.41	kg
5515.29.00	- - Other	5%	Free	15%	Free	653.43	kg
	- Other woven fabrics :						
5515.91.00	- - Mixed mainly or solely with man-made filaments	5%	Free	15%	Free	653.42	kg
5515.99.00	- - Other	5%	Free	15%	Free	653.43	kg
	55.16 Woven fabrics of artificial staple fibres.						
	- Containing 85% or more by weight of artificial staple fibres :						
5516.11.00	- - Unbleached or bleached	5%	Free	15%	Free	653.6	kg
5516.12.00	- - Dyed	5%	Free	15%	Free	653.6	kg
5516.13.00	- - Of yarns of different colours	5%	Free	15%	Free	653.6	kg
5516.14.00	- - Printed	5%	Free	15%	Free	653.6	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :						
5516.21.00	- - Unbleached or bleached	5%	Free	15%	Free	653.83	kg
5516.22.00	- - Dyed	5%	Free	15%	Free	653.83	kg
5516.23.00	- - Of yarns of different colours	5%	Free	15%	Free	653.83	kg
5516.24.00	- - Printed	5%	Free	15%	Free	653.83	kg
	- 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	5%	Free	15%	Free	653.82	kg
5516.32.00	- - Dyed	5%	Free	15%	Free	653.82	kg
5516.33.00	- - Of yarns of different colours	5%	Free	15%	Free	653.82	kg
5516.34.00	- - Printed	5%	Free	15%	Free	653.82	kg
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or or solely with cotton :						
5516.41.00	- - Unbleached or bleached	5%	Free	15%	Free	653.81	kg
5516.42.00	- - Dyed	5%	Free	15%	Free	653.81	kg
5516.43.00	- - Of yarns of different colours	5%	Free	15%	Free	653.81	kg
5516.44.00	- - Printed	5%	Free	15%	Free	653.81	kg
	- Other :						
5516.91.00	- - Unbleached or bleached	5%	Free	15%	Free	653.89	kg
5516.92.00	- - Dyed	5%	Free	15%	Free	653.89	kg
5516.93.00	- - Of yarns of different colours	5%	Free	15%	Free	653.89	kg
5516.94.00	- - Printed	5%	Free	15%	Free	653.89	kg

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 Chapter 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps
5602	Felt, whether or not impregnated, coated, covered or laminated
5603	Nonwovens, whether or not impregnated, coated, covered or laminated
5604	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
5605	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
5606	Gimped yarn, and strip and the like of heading No 54.04 or 54.05, gimped (other than those of 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
5609	Articles of yarn, strip or the like of Heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	56.01 Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.						
	- Wadding; other articles of wadding :						
5601.21	- - Of cotton						
5601.21.10	- - - Wadding	5%	Free	15%	Free	657.71	kg
5601.21.90	- - - Other articles of wadding	32%	Free	15%	Free	657.71	kg
5601.22	- - Of man-made fibres						
5601.22.10	- - - Wadding	5%	Free	15%	Free	657.71	kg
5601.22.90	- - - Other articles of wadding	32%	Free	15%	Free	657.71	kg
5601.29	- - Other						
5601.29.10	- - - Wadding	5%	Free	15%	Free	657.71	kg
5601.29.90	- - - Other articles of wadding	32%	Free	15%	Free	657.71	kg
5601.30.00	- Textile flock and dust and mill neps	5%	Free	15%	Free	657.71	kg
	56.02 Felt, whether or not impregnated, coated, covered or laminated.						
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	5%	Free	15%	Free	657.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other felt, not impregnated, coated, covered or laminated :						
5602.21.00	- - Of wool or fine animal hair	5%	Free	15%	Free	657.12	kg
5602.29.00	- - Of other textile materials	5%	Free	15%	Free	657.12	kg
5602.90.00	- Other	5%	Free	15%	Free	657.19	kg
	56.03 Nonwovens, whether or not impregnated, coated, covered or laminated.						
	- Of man-made filaments :						
5603.11.00	- - Weighing not more than 25 g/m^2	5%	Free	15%	Free	657.2	kg
5603.12.00	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	Free	15%	Free	657.2	kg
5603.13.00	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%	Free	15%	Free	657.2	kg
5603.14.00	- - Weighing more than 150 g/m^2	5%	Free	15%	Free	657.2	kg
	- Other :						
5603.91.00	- - Weighing not more than 25 g/m^2	5%	Free	15%	Free	657.2	kg
5603.92.00	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	Free	15%	Free	657.2	kg
5603.93.00	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%	Free	15%	Free	657.2	kg
5603.94.00	- - Weighing more than 150 g/m^2	5%	Free	15%	Free	657.2	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	657.81	kg
5604.90.00	- Other	5%	Free	15%	Free	657.89	kg
5605.00.00	56.05 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.	5%	Free	15%	Free	651.91	kg
5606.00.00	56.06 Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horse-hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	5%	Free	15%	Free	656.31	kg
	56.07 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not im-pregnated, coated, covered or sheathed with rubber or plastics.						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of sisal or other textile fibres of the genus *Agave* :						
5607.21.00	- - Binder or baler twine	15%	Free	15%	Free	657.51	kg
5607.29.00	- - Other	15%	Free	15%	Free	657.51	kg
	- Of polyethylene or polypropylene :						
5607.41.00	- - Binder or baler twine	32% or $2.00 per kg which ever is greater	15%	15%	Free	657.51	kg
5607.49.00	- - Other	32% or $2.00 per kg which ever is greater	15%	15%	Free	657.51	kg
5607.50.00	- Of other synthetic fibres	32% or $2.00 per kg which ever is greater	15%	15%	Free	651.51	kg
5607.90	- Other						
5607.90.10	- - - Of jute and other textile bast fibres of heading 53.03	15%	Free	15%	Free	651.51	kg
5607.90.90	- - - Other	32% or $2.00 per kg which ever is greater	15%	15%	Free	651.52	kg
	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	5%	Free	15%	Free	657.52	kg
5608.19	- - Other						
5608.19.10	- - - Netting for fishing nets	5%	Free	15%	Free	657.52	kg
5608.19.90	- - - Other	5%	Free	15%	Free	657.52	kg
5608.90	- Other						
5608.90.10	- - - Made up fishing nets; netting for fishing nets	5%	Free	15%	Free	657.52	kg

Section XI
Chapter 56
56.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5608.90.90	- - - Other	5%	Free	15%	Free	657.52	kg
5609.00.00	56.09 Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables not elsewhere specified or included	5%	Free	15%	Free	657.52	kg

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.

5701 Carpets and other textile floor coverings, knotted, whether or not made up

5702 Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs

5703 Carpets and other textile floor coverings, tufted, whether or not made up

5704 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up

5705 Other carpets and other textile floor coverings, whether or not made up

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Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	57.01 Carpets and other textile floor coverings, knotted, whether or not made up.						
5701.10.00	- Of wool or fine animal hair	15%	Free	15%	Free	659.21	m^2
5701.90.00	- Of other textile materials	15%	Free	15%	Free	659.29	m^2
	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	15%	Free	15%	Free	659.3	m^2
5702.20.00	- Floor coverings of coconut fibres (coir)	15%	Free	15%	Free	659.59	m^2
	- Other, of pile construction, not made up :						
5702.31.00	- - Of wool or fine animal hair	15%	Free	15%	Free	659.51	m^2
5702.32.00	- - Of man-made textile materials	15%	Free	15%	Free	659.52	m^2
5702.39.00	- - Of other textile materials	15%	Free	15%	Free	659.59	m^2
	- Other, of pile con-struction, made up :						
5702.41.00	- - Of wool or fine animal hair	15%	Free	15%	Free	659.51	m^2
5702.42.00	- - Of man-made textile materials	15%	Free	15%	Free	659.52	m^2
5702.49.00	- - Of other textile materials	15%	Free	15%	Free	659.59	m^2

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5702.50.00	- Other, not of pile construction, not made up	15%	Free	15%	Free	659.53	kg
	- Other, not of pile construction, made up :						
5702.91.00	- - Of wool or fine animal hair	15%	Free	15%	Free	659.51	m^2
5702.92.00	- - Of man-made textile materials	15%	Free	15%	Free	659.52	m^2
5702.99.00	- - Of other textile materials	15%	Free	15%	Free	659.59	m^2
	57.03 Carpets and other textile floor coverings, tufted, whether or not made up.						
5703.10.00	- Of wool or fine animal hair	15%	Free	15%	Free	659.41	m^2
5703.20.00	- Of nylon or other polyamides	15%	Free	15%	Free	659.42	m^2
5703.30.00	- Of other man-made textile materials	15%	Free	15%	Free	659.43	m^2
5703.90.00	- Of other textile materials	15%	Free	15%	Free	659.49	m^2
	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 m^2	15%	Free	15%	Free	659.61	m^2
5704.90.00	- Other	15%	Free	15%	Free	659.61	m^2
5705.00.00	57.05 Other carpets and other textile floor coverings, whether or not made up.	15%	Free	15%	Free	659.69	m^2

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 farbics 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 selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.

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 applique' work of sequines, 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.

5801	Woven pile fabrics and chenille fabrics, other than fabrics of 5802 or 5806
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of 5806; tufted textile fabrics, other than products of 5703
5803	Gauze, other than narrow fabrics of 5806
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lacein the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006.
5805	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
5806	Narrow woven fabrics, other than goods of 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
5810	Embroidery in the piece, in strips or in motifs
5811	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 5810

Section XI
Chapter 58
58.01

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	5%	Free	15%	Free	654.35	m^2
		- Of cotton :						
	5801.21.00	- - Uncut weft pile fabrics	5%	Free	15%	Free	652.14	m^2
	5801.22.00	- - Cut corduroy	5%	Free	15%	Free	652.15	m^2
	5801.23.00	- - Other weft pile fabrics	5%	Free	15%	Free	652.15	m^2
	5801.26.00	- - Chenille fabrics	5%	Free	15%	Free	652.15	m^2
●	5801.27.00	- - Warp pile fabrics	5%	Free	15%	Free	625.15	m^2
		- Of man-made fibres :						
	5801.31.00	- - Uncut weft pile fabrics	5%	Free	15%	Free	653.91	m^2
	5801.32.00	- - Cut corduroy	5%	Free	15%	Free	653.93	m^2
	5801.33.00	- - Other weft pile fabrics	5%	Free	15%	Free	653.93	m^2
	5801.36.00	- - Chenille fabrics	5%	Free	15%	Free	653.93	m^2
●	5801.37.00	- - Warp pile fabrics	5%	Free	15%	Free	653.93	m^2
	5801.90.00	- Of other textile materials	5%	Free	15%	Free	654.95	m^2

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	652.12	kg
5802.19.00	- - Other	5%	Free	15%	Free	652.13	kg
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	5%	Free	15%	Free	654.96	kg
5802.30.00	- Tufted textile fabrics	5%	Free	15%	Free	654.97	kg
5803.00.00	58.03 Gauze, other than narrow fabrics of heading 58.06.	5%	Free	15%	Free	652.94	kg
	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	- Tulles and other net fabrics	5%	Free	15%	Free	656.41	kg
	- Mechanically made lace :						
5804.21.00	- - Of man-made fibres	5%	Free	15%	Free	656.42	kg
5804.29.00	- - Of other textile materials	5%	Free	15%	Free	656.42	kg
5804.30.00	- Hand-made lace	5%	Free	15%	Free	656.43	kg

Section XI
Chapter 58
58.05/58.07

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5805.00.00	58.05 Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	15%	Free	15%	Free	658.91	kg
	58.06 Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).						
5806.10.00	- Woven pile fabrics (in-cluding terry towelling and similar terry fabrics) and chenille fabrics	5%	Free	15%	Free	656.11	kg
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	Free	15%	Free	656.12	kg
	- Other woven fabrics :						
5806.31.00	- - Of cotton	5%	Free	15%	Free	656.13	kg
5806.32.00	- - Of man-made fibres	5%	Free	15%	Free	656.13	kg
5806.39.00	- - Of other textile materials	5%	Free	15%	Free	656.13	kg
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	Free	15%	Free	656.14	kg
	58.07 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroided.						
5807.10.00	- Woven	5%	Free	15%	Free	656.21	kg
5807.90.00	- Other	5%	Free	15%	Free	656.29	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	656.32	kg
5808.90.00	- Other	5%	Free	15%	Free	656.32	kg
5809.00.00	58.09 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.	5%	Free	15%	Free	654.91	kg
	58.10 Embroidery in the piece, in strips or in motifs.						
5810.10	- Embroidery without visible ground						
5810.10.10	- - - Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	15%	Free	656.51	kg
5810.10.90	- - - Other	5%	Free	15%	Free	656.51	kg
	- Other embroidery :						
5810.91	- - Of cotton						
5810.91.10	- - - Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	15%	Free	656.59	kg
5810.91.90	- - - Other	5%	Free	15%	Free	656.59	kg
5810.92	- - Of man-made fibres						
5810.92.10	- - - Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	15%	Free	656.59	kg
5810.92.90	- - - Other	5%	Free	15%	Free	656.59	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5810.99	- - Of other textile materials						
5810.99.10	- - - Labels, badges, emblems, "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	15%	Free	656.59	kg
5810.99.90	- - - Other	5%	Free	15%	Free	656.59	kg
5811.00.00	58.11 Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5%	Free	15%	Free	657.4	kg

Chapter 59

Impregnated, coated, covered or laminated textile fabric; 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).

Section XI
Chapter 59
Notes

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 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).

5901 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations

5902 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon

5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 5902

5904 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape

5905 Textile wall coverings

5906 Rubberised textile fabrics, other than those of 5902

5907 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like

5908 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

5909 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials

5910 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

5911 Textile products and articles, for technical uses, specified in Note 7 to this Chapter

Section XI
Chapter 59
59.01/59.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	657.31	kg
5901.90.00	- Other	5%	Free	15%	Free	657.31	kg
	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	5%	Free	15%	Free	657.93	kg
5902.20.00	- Of polyesters	5%	Free	15%	Free	657.93	kg
5902.90.00	- Other	5%	Free	15%	Free	657.93	kg
	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)	5%	Free	15%	Free	657.32	m^2
5903.20.00	- with polyurethane	5%	Free	15%	Free	657.32	m^2
5903.90.00	- Other	5%	Free	15%	Free	657.32	m^2

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 whether or not cut to shape	15%	Free	15%	Free	659.1	m^2
5904.90.00	- Other	15%	Free	15%	Free	695.1	m^2
5905.00.00	59.05 Textile wall coverings.	5%	Free	15%	Free	657.35	m^2
	59.06 Rubberised textile fabrics, other than those of heading 59.02.						
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	5%	Free	15%	Free	657.33	kg
	- Other :						
5906.91	- - Knitted or crocheted						
5906.91.10	- - - Fabrics laminated with expanded or foam rubber	5%	Free	15%	Free	657.33	kg
5906.91.90	- - - Other	5%	Free	15%	Free	657.33	kg
5906.99.00	- - Other	5%	Free	15%	Free	657.33	kg

Section XI
Chapter 59
59.07/59.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5907.00.00	59.07 Textile fabrics otherwise impregnated, coating or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	5%	Free	15%	Free	657.34	kg
5908.00.00	59.08 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.	5%	Free	15%	Free	657.72	kg
5909.00.00	59.09 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	5%	Free	15%	Free	657.91	kg
5910.00.00	59.10 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.	5%	Free	15%	Free	657.92	kg
	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)	5%	Free	15%	Free	657.73	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5911.20.00	- Bolting cloth, whether or not made up	5%	Free	15%	Free	657.73	kg
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :						
5911.31.00	- - Weighing less than 650 g/m^2	5%	Free	15%	Free	657.73	kg
5911.32.00	- - Weighing 650 g/m^2 or more	5%	Free	15%	Free	657.73	kg
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	Free	15%	Free	657.73	kg
5911.90	- Other						
5911.90.10	- - - Goods or articles of braids	5%	Free	15%	Free	657.73	kg
5911.90.90	- - - Other	5%	Free	15%	Free	657.73	kg

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 this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

6001 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted

6002 Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001

6003 Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002

6004 Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% of more of elastomeric yarn or rubber thread, other than those of heading 6001

6005 Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004

6006 Other knitted or crocheted fabrics

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	60.01 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.						
6001.10.00	- "Long pile" fabrics	5%	Free	15%	Free	655.11	kg
	- Looped pile fabrics :						
6001.21.00	- - Of cotton	5%	Free	15%	Free	655.12	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6001.22.00	- - Of man-made fibres	5%	Free	15%	Free	651.12	kg
6001.29.00	- - Of other textile materials	5%	Free	15%	Free	651.12	kg
	- Other :						
6001.91.00	- - Of cotton	5%	Free	15%	Free	651.19	kg
6001.92.00	- - Of man-made fibres	5%	Free	15%	Free	651.19	kg
6001.99.00	- - Of other textile materials	5%	Free	15%	Free	651.19	kg
	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 elastomeric yarn but not containing rubber thread	5%	Free	15%	Free	655.21	kg
6002.90.00	- Other	5%	Free	15%	Free	655.21	kg
	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	5%	Free	15%	Free	659.21	kg
6003.20.00	- Of cotton	5%	Free	15%	Free	659.21	kg
6003.30.00	- Of synthetic fibres	5%	Free	15%	Free	659.21	kg
6003.40.00	- Of artificial fibres	5%	Free	15%	Free	659.21	kg
6003.90.00	- Other	5%	Free	15%	Free	659.21	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	659.22	kg
6004.90.00	- Other	5%	Free	15%	Free	659.22	kg
	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	5%	Free	15%	Free	659.23	kg
6005.22.00	- - Dyed	5%	Free	15%	Free	659.23	kg
6005.23.00	- - Of yarns of different colours	5%	Free	15%	Free	659.23	kg
6005.24.00	- - Printed	5%	Free	15%	Free	659.23	kg
	- Of synthetic fibres :						
6005.31.00	- - Unbleached or bleached	5%	Free	15%	Free	659.23	kg
6005.32.00	- - Dyed	5%	Free	15%	Free	659.23	kg
6005.33.00	- - Of yarns of different colours	5%	Free	15%	Free	659.23	kg
6005.34.00	- - Printed	5%	Free	15%	Free	659.23	kg
	- Of artificial fibres :						
6005.41.00	- - Unbleached or bleached	5%	Free	15%	Free	659.23	kg
6005.42.00	- - Dyed	5%	Free	15%	Free	659.23	kg
6005.43.00	- - Of yarns of different colours	5%	Free	15%	Free	659.23	kg
6005.44.00	- - Printed	5%	Free	15%	Free	659.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6005.90.00	- Other	5%	Free	15%	Free	659.23	kg
	60.06 Other knitted or crocheted fabrics.						
6006.10.00	- Of wool or fine animal hair	5%	Free	15%	Free	659.29	kg
	- Of cotton :						
6006.21.00	- - Unbleached or bleached	5%	Free	15%	Free	659.29	kg
6006.22.00	- - Dyed	5%	Free	15%	Free	659.29	kg
6006.23.00	- - Of yarns of different colours	5%	Free	15%	Free	659.29	kg
6006.24.00	- - Printed	5%	Free	15%	Free	659.29	kg
	- Of synthetic fibres :						
6006.31.00	- - Unbleached or bleached	5%	Free	15%	Free	659.29	kg
6006.32.00	- - Dyed	5%	Free	15%	Free	659.29	kg
6006.33.00	- - Of yarns of different colours	5%	Free	15%	Free	659.29	kg
6006.34.00	- - Printed	5%	Free	15%	Free	659.29	kg
	- Of artificial fibres :						
6006.41.00	- - Unbleached or bleached	5%	Free	15%	Free	659.29	kg
6006.42.00	- - Dyed	5%	Free	15%	Free	659.29	kg
6006.43.00	- - Of yarns of different colours	5%	Free	15%	Free	659.29	kg
6006.44.00	- - Printed	5%	Free	15%	Free	659.29	kg
6006.90.00	- Other	5%	Free	15%	Free	659.29	kg

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 heading 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 identical fabric as he outer surface of the other components of the set and whose back is made from the identical 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, color 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 86cm;

(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 closer at the front shall be regarded as men's or boys' garments, and those designed for right over left closer 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.

6101	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 6103
6102	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 6104
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6105	Men's or boys' shirts, knitted or crocheted
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted
6109	T-shirts, singlets and other vests, knitted or crocheted
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
6111	Babies' garments and clothing accessories, knitted or crocheted
6112	Track suits, ski suits and swimwear, knitted or crocheted
6113	Garments, made up of knitted or crocheted fabrics of 5903, 5906 or 5907
6114	Other garments, knitted or crocheted
6115	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
6116	Gloves, mittens and mitts, knitted or crocheted
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories

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Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	Free	15%	Free	843.1	u
6101.30.00	- Of man-made fibre	32%	Free	15%	Free	843.1	u
6101.90.00	- Of other textile materials	32%	Free	15%	Free	843.1	u
	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	32%	Free	15%	Free	844.1	u
6102.20.00	- Of cotton	32%	Free	15%	Free	844.1	u
6102.30.00	- Of man-made fibres	32%	Free	15%	Free	844.1	u
6102.90.00	- Of other textile materials	32%	Free	15%	Free	844.1	u
	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	32%	Free	15%	Free	843.21	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Ensembles :						
6103.22.00	- - Of cotton	32%	Free	15%	Free	843.22	u
6103.23.00	- - Of synthetic fibres	32%	Free	15%	Free	843.22	u
6103.29.00	- - Of other textile materials	32%	Free	15%	Free	843.22	u
	- Jackets and blazers :						
6103.31.00	- - Of wool or fine animal hair	32%	Free	15%	Free	843.23	u
6103.32.00	- - Of cotton	32%	Free	15%	Free	843.23	u
6103.33.00	- - Of synthetic fibres	32%	Free	15%	Free	843.23	u
6103.39.00	- - Of other textile materials	32%	Free	15%	Free	843.23	u
	- Trousers, bib and brace overalls, breeches and shorts :						
6103.41.00	- - Of wool or fine animal hair	32%	Free	15%	Free	843.24	u
6103.42.00	- - Of cotton	32%	Free	15%	Free	843.24	u
6103.43.00	- - Of synthetic fibres	32%	Free	15%	Free	843.24	u
6103.49.00	- - Of other textile materials	32%	Free	15%	Free	843.24	u
	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	32%	Free	15%	Free	844.21	u
6104.19.00	- - Of other textile materials	32%	Free	15%	Free	844.21	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Ensembles :						
6104.22.00	- - Of cotton	32%	Free	15%	Free	844.22	u
6104.23.00	- - Of synthetic fibres	32%	Free	15%	Free	844.22	u
6104.29.00	- - Of other textile materials	32%	Free	15%	Free	844.22	u
	- Jackets and blazers :						
6104.31.00	- - Of wool or fine animal hair	32%	Free	15%	Free	844.23	u
6104.32.00	- - Of cotton	32%	Free	15%	Free	844.23	u
6104.33.00	- - Of synthetic fibres	32%	Free	15%	Free	844.23	u
6104.39.00	- - Of other textile materials	32%	Free	15%	Free	844.23	u
	- Dresses :						
6104.41.00	- - Of wool or fine animal hair	32%	Free	15%	Free	844.24	u
6104.42.00	- - Of cotton	32%	Free	15%	Free	844.24	u
6104.43.00	- - Of synthetic fibres	32%	Free	15%	Free	844.24	u
6104.44.00	- - Of artificial fibres	32%	Free	15%	Free	844.24	u
6104.49.00	- - Of other textile materials	32%	Free	15%	Free	844.24	u
	- Skirts and divided skirts :						
6104.51.00	- - Of wool or fine animal hair	32%	Free	15%	Free	844.25	u
6104.52.00	- - Of cotton	32%	Free	15%	Free	844.25	u
6104.53.00	- - Of synthetic fibres	32%	Free	15%	Free	844.25	u
6104.59.00	- - Of other textile materials	32%	Free	15%	Free	844.25	u
	- Trousers, bib and brace overalls, breeches and shorts :						
6104.61.00	- - Of wool or fine animal hair	32%	Free	15%	Free	844.26	u
6104.62.00	- - Of cotton	32%	Free	15%	Free	844.26	u
6104.63.00	- - Of synthetic fibres	32%	Free	15%	Free	844.26	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6104.69.00	- - Of other textile materials	32%	Free	15%	Free	844.26	u
	61.05 Men's or boys' shirts knitted or crocheted.						
6105.10.00	- Of cotton	32%	Free	15%	Free	845.71	u
6105.20.00	- Of man-made fibres	32%	Free	15%	Free	845.79	u
6105.90.00	- Of other textile materials	32%	Free	15%	Free	845.79	u
	61.06 Women's or girl’s blouses, shirts and skirt-blouses, knitted or crocheted.						
6106.10.00	- Of cotton	32%	Free	15%	Free	844.7	u
6106.20.00	- Of man-made fibres	32%	Free	15%	Free	844.7	u
6106.90.00	- Of other textile materials	32%	Free	15%	Free	844.7	u
	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	32%	Free	15%	Free	843.81	u
6107.12.00	- - Of man-made fibres	32%	Free	15%	Free	843.81	u
6107.19.00	- - Of other textile materials	32%	Free	15%	Free	843.81	u
	- Nightshirts and pyjamas :						
6107.21.00	- - Of cotton	32%	Free	15%	Free	843.82	u
6107.22.00	- - Of man-made fibres	32%	Free	15%	Free	843.82	u
6107.29.00	- - Of other textile materials	32%	Free	15%	Free	843.82	u
	- Other :						
6107.91.00	- - Of cotton	32%	Free	15%	Free	843.89	u
6107.99.00	- - Of other textile materials	32%	Free	15%	Free	843.89	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	61.08 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
	- Slips and petticoats :						
6108.11.00	- - Of man-made fibres	32%	Free	15%	Free	844.81	u
6108.19.00	- - Of other textile materials	32%	Free	15%	Free	844.81	u
	- Briefs and panties :						
6108.21.00	- - Of cotton	32%	Free	15%	Free	844.82	u
6108.22.00	- - Of man-made fibres	32%	Free	15%	Free	844.82	u
6108.29.00	- - Of other textile materials	32%	Free	15%	Free	844.82	u
	- Nightdresses and pyjamas :						
6108.31.00	- - Of cotton	32%	Free	15%	Free	844.83	u
6108.32.00	- - Of man-made fibres	32%	Free	15%	Free	844.83	u
6108.39.00	- - Of other textile materials	32%	Free	15%	Free	844.83	u
	- Other :						
6108.91.00	- - Of cotton	32%	Free	15%	Free	844.89	u
6108.92.00	- - Of man-made fibres	32%	Free	15%	Free	844.89	u
6108.99.00	- - Of other textile materials	32%	Free	15%	Free	844.89	u
	61.09 T-shirts, singlets and other vests, knitted or crocheted.						
6109.10.00	- Of cotton	32%	Free	15%	Free	845.4	u
6109.90.00	- Of other textile materials	32%	Free	15%	Free	845.4	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	61.10 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.						
	- Of wool or fine animal hair :						
6110.11.00	- - Of wool	32%	Free	15%	Free	845.3	u
6110.12.00	- - Of Kashmir (cashmere) goats	32%	Free	15%	Free	845.3	u
6110.19.00	- - Other	32%	Free	15%	Free	845.3	u
6110.20.00	- of cotton	32%	Free	15%	Free	845.3	u
6110.30.00	- Of man-made fibres	32%	Free	15%	Free	845.3	u
6110.90.00	- Of other textile materials	32%	Free	15%	Free	845.3	u
	61.11 Babies' garments and clothing accessories, knitted or crocheted.						
6111.20.00	- of cotton	32%	Free	15%	Free	845.12	kg
6111.30.00	- Of synthetic fibres	32%	Free	15%	Free	845.12	kg
6111.90.00	- Of other textile materials	32%	Free	15%	Free	845.12	kg
	61.12 Track suits, ski suits and swimwear, knitted or crocheted.						
	- Track suits :						
6112.11.00	- - Of cotton	32%	Free	15%	Free	845.91	u
6112.12.00	- - Of synthetic fibres	32%	Free	15%	Free	845.91	u
6112.19.00	- - Of other textile materials	32%	Free	15%	Free	845.91	u
6112.20.00	- Ski suits	32%	Free	15%	Free	845.92	u
	- Men's or boys' swimwear :						
6112.31.00	- - Of synthetic fibres	32%	Free	15%	Free	845.62	u
6112.39.00	- - Of other textile materials	32%	Free	15%	Free	845.62	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Women's or girls' swimwear :						
6112.41.00	- - Of synthetic fibres	32%	Free	15%	Free	845.64	u
6112.49.00	- - Of other textile materials	32%	Free	15%	Free	845.64	u
6113.00	61.13 Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.						
6113.00.10	- - - Wetsuits and similar diving garments	32%	Free	15%	Free	845.24	kg
6113.00.90	- - - Other	32%	Free	15%	Free	845.24	kg
	61.14 Other garments, knitted or crocheted.						
6114.20	- Of cotton :						
6114.20.10	- - - Undergarments	32%	Free	15%	Free	845.99	kg
6114.20.20	- - - Overall	32%	Free	15%	Free	845.99	kg
6114.20.90	- - - Other	32%	Free	15%	Free	845.99	kg
6114.30	- Of man-made fibres						
6114.30.10	- - - Undergarments	32%	Free	15%	Free	845.99	kg
6114.30.20	- - - Overall	32%	Free	15%	Free	845.99	kg
6114.30.90	- - - Other	32%	Free	15%	Free	845.99	kg
6114.90	- Of other textile materials						
6114.90.10	- - - Undergarments	32%	Free	15%	Free	845.99	kg
6114.90.20	- - - Overall	32%	Free	15%	Free	845.99	kg
6114.90.90	- - - Other	32%	Free	15%	Free	845.99	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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)	32%	Free	15%	Free	846.23	kg
	- Other panty hose and tights :						
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	32%	Free	15%	Free	846.24	kg
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	32%	Free	15%	Free	846.24	kg
6115.29.00	- - Of other textile materials	32%	Free	15%	Free	846.24	kg
6115.30.00	- - Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	32%	Free	15%	Free	846.25	kg
	- Other :						
6115.94.00	- - Of wool or fine animal hair	32%	Free	15%	Free	846.29	kg
6115.95.00	- - Of cotton	32%	Free	15%	Free	846.29	kg
6115.96.00	- - Of synthetic fibres	32%	Free	15%	Free	846.29	kg
6115.99.00	- - Of other textile materials	32%	Free	15%	Free	846.29	kg
	61.16 Gloves, mitten and mitts, knitted or crocheted.						
6116.10.00	- Impregnated, coated or covered with plastics or rubber	32%	Free	15%	Free	846.91	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
6116.91.00	- - Of wool or fine animal hair	32%	Free	15%	Free	846.92	kg
6116.92.00	- - Of cotton	32%	Free	15%	Free	846.92	kg
6116.93.00	- - Of synthetic fibres	32%	Free	15%	Free	846.92	kg
6116.99.00	- - Of other textile materials	32%	Free	15%	Free	846.92	kg
	61.17 Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.						
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like						
6117.10.10	- - - Scarves and shawls	5%	Free	15%	Free	846.93	u
6117.10.90	- - - Other	32%	Free	15%	Free	846.93	u
6117.80.00	- Other accessories	5%	Free	15%	Free	846.99	kg
6117.90.00	- Parts	32%	Free	15%	Free	849.99	kg

Section XI
Chapter 62
Notes

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 identical fabric as the outer surface of the other components of the set and whose back is made from the identical fabric as the lining of the suit coat or jacket; and

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

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

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

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

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

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

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

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

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

4.- For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this chapter are to be classified in heading 62.09.

5.- Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) "ski ensembles", 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 size 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.

Section XI
Chapter 62

6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of 6203
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of 6204
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6205	Men's or boys' shirts
6206	Women's or girls' blouses, shirts and shirt-blouses
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles
6209	Babies' garments and clothing accessories
6210	Garments, made up of fabrics of 5602, 5603, 5903, 5906 or 5907
6211	Track suits, ski suits and swimwear; other garments
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
6213	Handkerchiefs
6214	Shawls, scarves, mufflers, mantillas, veils and the like
6215	Ties, bow ties and cravats
6216	Gloves, mittens and mitts
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 6212

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	Free	15%	Free	841.11	u
6201.12.00	- - Of cotton	32%	Free	15%	Free	841.12	u
6201.13.00	- - Of man-made fibres	32%	Free	15%	Free	841.12	u
6201.19.00	- - Of other textile materials	32%	Free	15%	Free	841.12	u
	- Other :						
6201.91.00	- - Of wool or fine animal hair	32%	Free	15%	Free	841.19	u
6201.92.00	- - Of cotton	32%	Free	15%	Free	841.19	u
6201.93.00	- - Of man-made fibres	32%	Free	15%	Free	841.19	u
6201.99.00	- - Of other textile materials	32%	Free	15%	Free	841.19	u
	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 No. 62.04.						
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :						
6202.11.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.11	u
6202.12.00	- - Of cotton	32%	Free	15%	Free	842.11	u
6202.13.00	- - Of man-made fibres	32%	Free	15%	Free	842.11	u
6202.19.00	- - Of other textile materials	32%	Free	15%	Free	842.11	u

Section XI
Chapter 62
62.03

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
6202.91.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.19	u
6202.92.00	- - Of cotton	32%	Free	15%	Free	842.19	u
6202.93.00	- - Of man-made fibres	32%	Free	15%	Free	842.19	u
6202.99.00	- - Of other textile materials	32%	Free	15%	Free	842.19	u
	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	32%	Free	15%	Free	841.21	u
6203.12.00	- - Of synthetic fibres	32%	Free	15%	Free	841.22	u
6203.19.00	- - Of other textile materials	32%	Free	15%	Free	841.22	u
	- Ensembles :						
6203.22.00	- - Of cotton	32%	Free	15%	Free	841.23	u
6203.23.00	- - Of synthetic fibres	32%	Free	15%	Free	841.23	u
6203.29.00	- - Of other textile materials	32%	Free	15%	Free	841.23	u
	- Jackets and blazers :						
6203.31.00	- - Of wool or fine animal hair	32%	Free	15%	Free	841.31	u
6203.32.00	- - Of cotton	32%	Free	15%	Free	841.32	u
6203.33.00	- - Of synthetic fibres	32%	Free	15%	Free	841.33	u
6203.39.00	- - Of other textile materials	32%	Free	15%	Free	841.39	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Trousers, bib and brace overalls, breeches and shorts :						
6203.41.00	- - Of wool or fine animal hair	32%	Free	15%	Free	841.4	u
6203.42.00	- - Of cotton	32%	Free	15%	Free	841.4	u
6203.43.00	- - Of synthetic fibres	32%	Free	15%	Free	841.4	u
6203.49.00	- - Of other textile materials	32%	Free	15%	Free	841.4	u
	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	32%	Free	15%	Free	842.21	u
6204.12.00	- - Of cotton	32%	Free	15%	Free	842.21	u
6204.13.00	- - Of synthetic fibres	32%	Free	15%	Free	842.21	u
6204.19.00	- - Of other textile materials	32%	Free	15%	Free	842.21	u
	- Ensembles :						
6204.21.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.22	u
6204.22.00	- - Of cotton	32%	Free	15%	Free	842.22	u
6204.23.00	- - Of synthetic fibres	32%	Free	15%	Free	842.22	u
6204.29.00	- - Of other textile materials	32%	Free	15%	Free	842.22	u
	- Jackets and blazers :						
6204.31.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.3	u
6204.32.00	- - Of cotton	32%	Free	15%	Free	842.3	u
6204.33.00	- - Of synthetic fibres	32%	Free	15%	Free	842.3	u
6204.39.00	- - Of other textile materials	32%	Free	15%	Free	842.3	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Dresses :						
6204.41.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.41	u
6204.42.00	- - Of cotton	32%	Free	15%	Free	842.4	u
6204.43.00	- - Of synthetic fibres	32%	Free	15%	Free	842.4	u
6204.44.00	- - Of artificial fibres	32%	Free	15%	Free	842.4	u
6204.49.00	- - Of other textile materials	32%	Free	15%	Free	842.4	u
	- Skirts and divided skirts :						
6204.51.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.5	u
6204.52.00	- - Of cotton	32%	Free	15%	Free	842.5	u
6204.53.00	- - Of synthetic fibres	32%	Free	15%	Free	842.5	u
6204.59.00	- - Of other textile materials	32%	Free	15%	Free	842.5	u
	- Trousers, bib and brace overalls, breeches and shorts :						
6204.61.00	- - Of wool or fine animal hair	32%	Free	15%	Free	842.6	u
6204.62.00	- - Of cotton	32%	Free	15%	Free	842.6	u
6204.63.00	- - Of synthetic fibres	32%	Free	15%	Free	842.6	u
6204.69.00	- - Of other textile materials	32%	Free	15%	Free	842.6	u
	62.05 Men's or boys' shirts.						
6205.20.00	- Of cotton	32%	Free	15%	Free	841.51	u
6205.30.00	- Of man-made fibres	32%	Free	15%	Free	841.59	u
6205.90.00	- Of other textile materials	32%	Free	15%	Free	841.59	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.06 Women's or girls' blouses, shirts and shirt-blouses.						
6206.10.00	- Of silk or silk waste	32%	Free	15%	Free	842.7	u
6206.20.00	- Of wool or fine animal hair	32%	Free	15%	Free	842.7	u
6206.30.00	- Of cotton	32%	Free	15%	Free	842.7	u
6206.40.00	- Of man-made fibres	32%	Free	15%	Free	842.7	u
6206.90.00	- Of other textile materials	32%	Free	15%	Free	842.7	u
	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	32%	Free	15%	Free	841.61	u
6207.19.00	- - Of other textile materials	32%	Free	15%	Free	841.61	u
	- Nightshirts and pyjamas :						
6207.21.00	- - Of cotton	32%	Free	15%	Free	841.62	u
6207.22.00	- - Of man-made fibres	32%	Free	15%	Free	841.62	u
6207.29.00	- - Of other textile materials	32%	Free	15%	Free	841.62	u
	- Other :						
6207.91.00	- - Of cotton	32%	Free	15%	Free	841.69	kg
6207.99.00	- - Of other textile materials	32%	Free	15%	Free	841.69	kg

Section XI
Chapter 62
62.08/62.09

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.08 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negliges bathrobes, dressing gowns and similar articles.						
	- Slips and petticoats :						
6208.11.00	- - Of man-made fibres	32%	Free	15%	Free	842.81	u
6208.19.00	- - Of other textile materials	32%	Free	15%	Free	842.81	u
	- Nightdresses and pyjamas :						
6208.21.00	- - Of cotton	32%	Free	15%	Free	842.82	u
6208.22.00	- - Of man-made fibres	32%	Free	15%	Free	842.82	u
6208.29.00	- - Of other textile materials	32%	Free	15%	Free	842.82	u
	- Other :						
6208.91.00	- - Of cotton	32%	Free	15%	Free	842.89	kg
6208.92.00	- - Of man-made fibres	32%	Free	15%	Free	842.89	kg
6208.99.00	- - Of other textile materials	32%	Free	15%	Free	842.89	kg
	62.09 Babies' garments and clothing accessories.						
6209.20.00	- Of cotton	32%	Free	15%	Free	845.11	kg
6209.30.00	- Of synthetic fibres	32%	Free	15%	Free	845.11	kg
6209.90.00	- Of other textile materials	32%	Free	15%	Free	845.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 56.02 or 56.03	32%	Free	15%	Free	845.21	kg
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	32%	Free	15%	Free	845.22	u
6210.30.00	- Other garments, of the type described in subheading 6202.11 to 6202.19	32%	Free	15%	Free	845.23	u
6210.40.00	- Other men's or boys' garments	32%	Free	15%	Free	845.22	kg
6210.50.00	- Other women's or girls' garments	32%	Free	15%	Free	845.23	kg
	62.11 Track suits, ski suits and swimwear; other garments.						
	- Swimwear :						
6211.11.00	- - Men's or boys’	32%	Free	15%	Free	845.61	u
6211.12.00	- - Women's or girls'	32%	Free	15%	Free	845.63	u
6211.20.00	- Ski suits	32%	Free	15%	Free	845.81	u
	- Other garments, men's or boys' :						
6211.32.00	- - Of cotton	32%	Free	15%	Free	845.87	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.33.00	- - Of man-made fibres	32%	Free	15%	Free	845.87	kg
6211.39.00	- - Of other textile materials	32%	Free	15%	Free	845.87	kg
	- Other garments, women's or girls' :						
6211.42.00	- - Of cotton	32%	Free	15%	Free	845.89	kg
6211.43.00	- - Of man-made fibres	32%	Free	15%	Free	845.89	kg
6211.49.00	- - Of other textile materials	32%	Free	15%	Free	845.89	kg
	62.12 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.						
6212.10.00	- Brassieres	32%	Free	15%	Free	845.50	kg
6212.20.00	- Girdles and panty-girdles	32%	Free	15%	Free	845.52	kg
6212.30.00	- Corselettes	32%	Free	15%	Free	845.52	kg
6212.90.00	- Other	32%	Free	15%	Free	845.52	kg
	62.13 Handkerchiefs.						
6213.20.00	- Of cotton	32%	Free	15%	Free	846.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6213.90.00	- Of other textile materials	32%	Free	15%	Free	846.11	kg
	62.14 Shawls, scarves, mufflers, mantillas, veils and the like.						
6214.10	- Of silk or silk waste.						
6214.10.10	- - - Scarves and shawls	5%	Free	15%	Free	846.12	u
6214.10.90	- - - Other	32%	Free	15%	Free	846.12	u
6214.20	- Of wool or fine animal hair						
6214.20.10	- - - Scarves and shawls	5%	Free	15%	Free	846.12	u
6214.20.90	- - - Other	32%	Free	15%	Free	846.12	u
6214.30	- Of synthetic fibres						
6214.30.10	- - - Scarves and shawls	5%	Free	15%	Free	846.12	u
6214.30.90	- - - Other	32%	Free	15%	Free	846.12	u
6214.40	- Of artificial fibres						
6214.40.10	- - - Scarves and shawls	5%	Free	15%	Free	846.12	u
6214.40.90	- - - Other	32%	Free	15%	Free	846.12	u
6214.90	- Of other textile materials						
6214.90.10	- - - Scarves and shawls	5%	Free	15%	Free	846.12	u
6214.90.90	- - - Other	32%	Free	15%	Free	846.12	u
	62.15 Ties, bow ties and cravats.						
6215.10.00	- Of silk or silk waste	5%	Free	15%	Free	846.13	kg
6215.20.00	- Of man-made fibres	5%	Free	15%	Free	846.13	kg
6215.90.00	- Of other textile materials	5%	Free	15%	Free	846.13	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6216.00.00	62.16 Gloves, mittens and mitts.	32%	Free	15%	Free	846.14	kg
	62.17 Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.						
6217.10	- Accessories						
6217.10.10	- - - Collars, shirt fronts, cuffs, tuckers, fallals, bodice-fronts, jabots, flouces, yokes and similar accessories and trimmings for garments	5%	Free	15%	Free	846.19	kg
6217.10.20	- - - Badges, labels, emblems and the like	5%	Free	15%	Free	846.19	kg
6217.10.30	- - - Stockings, socks and sockettes	32%	Free	15%	Free	846.19	kg
6217.10.40	- - - Belts of all kinds (including bandoliers) and sashes	32%	Free	15%	Free	846.19	kg
6217.10.90	- - - Other	32%	Free	15%	Free	846.19	kg
6217.90.00	- Parts	32%	Free	15%	Free	846.19	kg

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 fabrics.

2.- Sub-Chapter 1 does not cover:

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods:

(a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

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

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Sub-Chapter I

Other made up textile articles

6301 Blankets and travelling rugs

6302 Bed linen, table linen, toilet linen and kitchen linen

6303 Curtains (including drapes) and interior blinds; curtain or bed valances

6304 Other furnishing articles, excluding those of 9404

6305 Sacks and bags, of a kind used for the packing of goods

6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods

6307 Other made up articles, including dress patterns

Section XI
Chapter 63
63.01/63.02

Sub-Chapter II

Sets

6308 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

Sub-Chapter III

Worn clothing and worn textile articles; rags

6309 Worn clothing and other worn articles

6310 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I.-OTHER MADE UP TEXTILE ARTICLES						
	63.01 Blankets and travelling rugs.						
6301.10.00	- Electric blankets	32%	Free	15%	Free	775.85	u
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	32%	Free	15%	Free	658.31	kg
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	32%	Free	15%	Free	658.32	kg
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	32%	Free	15%	Free	658.33	kg
6301.90.00	- Other blankets and travelling rugs	32%	Free	15%	Free	658.39	kg
	63.02 Bed linen, table linen, toilet linen and kitchen linen.						
6302.10.00	- Bed linen, knitted or crocheted	32%	Free	15%	Free	658.41	kg
	- Other bed linen, printed :						
6302.21.00	- - Of cotton	32%	Free	15%	Free	658.42	kg
6302.22.00	- - Of man-made fibres	32%	Free	15%	Free	658.43	kg
6302.29.00	- - Of other textile materials	32%	Free	15%	Free	658.43	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other bed linen :						
6302.31.00	- - Of cotton	32%	Free	15%	Free	658.42	kg
6302.32.00	- - Of man-made fibres	32%	Free	15%	Free	658.43	kg
6302.39.00	- - Of other textile materials	32%	Free	15%	Free	658.43	kg
6302.40.00	- Table linen, knitted or crocheted	32%	Free	15%	Free	658.44	kg
	- Other table linen :						
6302.51.00	- - Of cotton	32%	Free	15%	Free	658.45	kg
6302.53.00	- - Of man-made fibres	32%	Free	15%	Free	658.46	kg
6302.59.00	- - Of other textile materials	32%	Free	15%	Free	658.46	kg
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	32%	Free	15%	Free	658.47	kg
	- Other :						
6302.91.00	- - Of cotton	32%	Free	15%	Free	658.47	kg
6302.93.00	- - Of man-made fibres	32%	Free	15%	Free	658.48	kg
6302.99.00	- - Of other textile materials	32%	Free	15%	Free	658.48	kg
	63.03 Curtains (including drapes) and interior blinds; curtain or bed valances.						
	- Knitted or crocheted :						
6303.12.00	- - Of synthetic fibres	32%	Free	15%	Free	658.51	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6303.19.00	- - Other textile materials	32%	Free	15%	Free	658.51	kg
	- Other :						
6303.91.00	- - Of cotton	32%	Free	15%	Free	658.51	kg
6303.92.00	- - Of synthetic fibres	32%	Free	15%	Free	658.51	kg
6303.99.00	- - Of other textile materials	32%	Free	15%	Free	658.51	kg
	63.04 Other furnishing articles, excluding those of heading 94.04.						
	- Bedspreads :						
6304.11.00	- - Knitted or crocheted	32%	Free	15%	Free	658.52	kg
6304.19.00	- - Other	32%	Free	15%	Free	658.52	kg
	- Other :						
6304.91.00	- - Knitted or crocheted	32%	Free	15%	Free	658.59	kg
6304.92.00	- - Not knitted or crocheted, of cotton	32%	Free	15%	Free	658.59	kg
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	32%	Free	15%	Free	658.59	kg
6304.99.00	- - Not knitted or crocheted, of other textile materials	32%	Free	15%	Free	658.59	kg
	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	32%	Free	15%	Free	658.11	kg
6305.20.00	- Of cotton	32%	Free	15%	Free	658.12	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of man-made textile materials :						
6305.32.00	- - Flexible intermediate bulk containers	32%	Free	15%	Free	658.13	kg
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	32%	Free	15%	Free	658.13	kg
6305.39.00	- - Other	32%	Free	15%	Free	658.13	kg
6305.90.00	- Of other textile materials	32%	Free	15%	Free	658.19	kg
	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	32%	Free	15%	Free	658.21	kg
6306.19.00	- - Of other textile materials	32%	Free	15%	Free	658.21	kg
	- Tents :						
6306.22.00	- - Of synthetic fibres	32%	Free	15%	Free	658.22	kg
6306.29.00	- - Of other textile materials	32%	Free	15%	Free	658.22	kg
6306.30.00	- Sails	32%	Free	15%	Free	658.23	kg
6306.40.00	- Pneumatic mattresses	32%	Free	15%	Free	658.24	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 6306.90.00	- Other	32%	Free	15%	Free	658.29	kg
	63.07 Other made up articles, including dress patterns						
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	32%	Free	15%	Free	658.92	kg
6307.20.00	- Life-jackets and life-belts	32%	Free	15%	Free	658.93	kg
6307.90	- Other						
6307.90.10	- - - Dress patterns	5%	Free	15%	Free	658.93	kg
6307.90.90	- - - Other	32%	Free	15%	Free	658.93	kg
	II. - SETS						
6308.00.00	63.08 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.	5%	Free	15%	Free	658.99	kg
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS						
6309.00.00	63.09 Worn clothing and other worn articles.	96¢ per kg or 32% which-ever is greater	Free	15%	Free	269.01	kg
	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	5%	Free	15%	Free	269.02	kg
6310.90.00	- Other	5%	Free	15%	Free	269.02	kg

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, braids, 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, springs, 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.

Section XII
Chapter 64
64.01/64.02

6401 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes

6402 Other footwear with outer soles and uppers of rubber or plastics

6403 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather

6404 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials

6405 Other footwear

6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	10%	15%	Free	851.11	2u
	- Other footwear :						
6401.92.00	- - Covering the ankle but not covering the knee	32%	10%	15%	Free	851.31	2u
6401.99.00	- - Other	32%	10%	15%	Free	851.31	2u
	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 snowboard boots	32%	10%	15%	Free	851.21	2u
6402.19.00	- - Other	32%	10%	15%	Free	851.23	2u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	32%	10%	15%	Free	851.32	2u
	- Other footwear :						
6402.91.00	- - Covering the ankle	32%	10%	15%	Free	851.32	2u
6402.99.00	- - Other	32%	10%	15%	Free	851.32	2u
	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	32%	10%	15%	Free	851.22	2u
6403.19.00	- - Other	32%	10%	15%	Free	851.24	2u
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	32%	10%	15%	Free	851.41	2u
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	32%	10%	15%	Free	851.15	2u
	- Other footwear with outer soles of leather :						
6403.51.00	- - Covering the ankle	32%	10%	15%	Free	851.48	2u
6403.59.00	- - Other	32%	10%	15%	Free	851.48	2u
	- Other footwear :						
6403.91.00	- - Covering the ankle	32%	10%	15%	Free	851.48	2u
6403.99.00	- - Other	32%	10%	15%	Free	851.48	2u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	10%	15%	Free	851.25	2u
6404.19.00	- - Other	32%	10%	15%	Free	851.51	2u
6404.20.00	- Footwear with outer soles of leather or composition leather	32%	10%	15%	Free	851.52	2u
	64.05 Other footwear.						
6405.10.00	- With uppers of leather or composition leather	32%	10%	15%	Free	851.49	2u
6405.20.00	- With uppers of textile materials	32%	10%	15%	Free	851.59	2u
6405.90.00	- Other	32%	10%	15%	Free	851.70	2u
	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	5%	Free	15%	Free	851.9	kg
6406.20.00	- Outer soles and heels, of rubber or plastics	5%	Free	15%	Free	851.9	kg
● 6406.90.00	- Other	5%	Free	15%	Free	851.9	kg

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.

6501 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt

6502 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed

6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed

6505 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

6506 Other headgear, whether or not lined or trimmed

6507 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6501.00.00	65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	32%	Free	15%	Free	657.61	kg
6502.00.00	65.02 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	32%	Free	15%	Free	657.62	kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6504.00.00	65.04 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	32%	Free	15%	Free	848.42	kg
●	6505.00	65.05 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.						
●	6505.00.10	- - - Hair nets	15%	Free	15%	Free	848.43	kg
●	6505.00.90	- - - Other	32%	Free	15%	Free	848.43	kg
		65.06 Other headgear, whether or not lined or trimmed.						
	6506.10.00	- Safety headgear	15%	Free	15%	Free	848.44	u
		- Other :						
	6506.91.00	- - Of rubber or of plastics	32%	Free	15%	Free	848.45	kg
	6506.99.00	- - Of other materials	32%	Free	15%	Free	848.49	kg
	6507.00.00	65.07 Head-bands, linings, covers, hat foundations, hat frames, peaks and chin straps, for headgear.	32%	Free	15%	Free	848.48	kg

Chapter 66

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

Notes.

1.- This Chapter does not cover :

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)

6602 Walking-sticks, seat-sticks, whips, riding-crops and the like

6603 Parts, trimmings and accessories of articles of 6601 or 6602

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	66.01 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).						
6601.10.00	- Garden or similar umbrellas	15%	Free	15%	Free	899.41	u
	- Other :						
6601.91.00	- - Having a telescopic shaft	15%	Free	15%	Free	899.41	u
6601.99.00	- - Other	15%	Free	15%	Free	899.41	u
6602.00.00	66.02 Walking-sticks, seat-sticks, whips, riding-crops and the like.	5%	Free	15%	Free	899.42	u

Section XII
Chapter 66
66.03

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	66.03 Parts, trimmings accessories of articles of heading 66.01 or 66.02.						
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5%	Free	15%	Free	899.49	kg
6603.90.00	- Other	5%	Free	15%	Free	899.49	kg

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.

6701 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of 0505 and worked quills and scapes)

6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit

6703 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

6704 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6701.00.00	67.01 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).	5%	Free	15%	Free	899.92	kg
	67.02 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.						
6702.10.00	- Of plastics	15%	Free	15%	Free	899.21	kg
6702.90.00	- Of other materials	15%	Free	15%	Free	899.29	kg
6703.00.00	67.03 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.	5%	Free	15%	Free	899.94	kg
	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	15%	Free	15%	Free	899.95	kg
6704.19.00	- - Other	15%	Free	15%	Free	899.95	kg
6704.20.00	- Of human hair	15%	Free	15%	Free	899.95	kg
6704.90.00	- Of other materials	15%	Free	15%	Free	899.95	kg

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 paper board 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);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

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

Section XIII
Chapter 68

6801 Setts, curbstones and flagstones, of natural stone (except slate)

6802 Worked monumental or building stone (except slate) and articles thereof, other than goods of 6801; 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)

6803 Worked slate and articles of slate or of agglomerated slate

6804 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

6805 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up

6806 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of 6811 or 6812 or of Chapter 69

6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)

6808 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

6809 Articles of plaster or of compositions based on plaster

6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced

6811 Articles of asbestos-cement, of cellulose fibre-cement or the like

6812 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of 6811 or 6813

6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials

6814 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials

6815 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6801.00.00	68.01 Setts, curbstones and flagstones, of natural stone (except slate).	5%	Free	15%	Free	661.31	kg
	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 the side of which is less than 7 cm; artificially coloured granules, chippings and powder	5%	Free	15%	Free	661.33	kg
	- 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	5%	Free	15%	Free	661.34	kg
6802.23.00	- - Granite	5%	Free	15%	Free	661.35	kg
6802.29.00	- - Other stone	5%	Free	15%	Free	661.35	kg
	- Other :						
6802.91.00	- - Marble, travertine, and alabaster	5%	Free	15%	Free	661.36	kg
6802.92.00	- - Other calcareous stone	5%	Free	15%	Free	661.39	kg
6802.93.00	- - Granite	5%	Free	15%	Free	661.39	kg
6802.99.00	- - Other stone	5%	Free	15%	Free	661.39	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6803.00.00	68.03 Worked slate and articles of slate or of agglomerated slate.	5%	Free	15%	Free	661.32	kg
	68.04 Millstones, grind-stones, 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 grind-stones for milling, grinding or pulping	5%	Free	15%	Free	663.11	kg
	- Other millstone, grind-stones, grinding wheels and the like :						
6804.21.00	- - Of agglomerated synthetic or natural diamond	5%	Free	15%	Free	663.12	kg
6804.22.00	- - Of other agglomerated abrasives or of ceramics	5%	Free	15%	Free	663.12	kg
6804.23.00	- - Of natural stone	5%	Free	15%	Free	663.12	kg
6804.30.00	- Hand sharpening or polishing stones	5%	Free	15%	Free	663.13	kg
	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	5%	Free	15%	Free	663.21	kg
6805.20.00	- On a base of paper or paperboard only	5%	Free	15%	Free	663.22	kg
6805.30.00	- On the base of other materials	5%	Free	15%	Free	663.29	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	68.06 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral material; 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 inter-mixtures thereof), in bulk, sheets or rolls	5%	Free	15%	Free	663.51	kg
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	5%	Free	15%	Free	663.52	kg
6806.90.00	- Other	5%	Free	15%	Free	663.53	kg
	68.07 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).						
6807.10.00	- In rolls	5%	Free	15%	Free	661.81	kg
6807.90.00	- Other	5%	Free	15%	Free	661.81	kg
6808.00	68.08 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.						
6808.00.10	- - - Floor coverings in the piece and rectangular tiles	5%	Free	15%	Free	661.82	kg
6808.00.90	- - - Other	5%	Free	15%	Free	661.82	kg

Section XIII
Chapter 68
68.09/68.10

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	68.09 Articles of plaster or of compositions based on plaster.						
	- Boards, sheets, panels, tiles and similar articles, not ornamented :						
6809.11	- - Faced or reinforced with paper or paperboard only						
6809.11.10	- - - Floor covering in the piece and rectangular tiles	5%	Free	15%	Free	663.31	kg
6809.11.90	- - - Other	5%	Free	15%	Free	663.31	kg
6809.19	- - Other :						
6809.19.10	- - - Floor covering in the piece and rectangular tiles	5%	Free	15%	Free	663.31	kg
6809.19.90	- - - Other	5%	Free	15%	Free	663.31	kg
6809.90.00	- Other articles	5%	Free	15%	Free	663.31	kg
	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	15%	Free	15%	Free	663.32	kg
6810.19.00	- - Other	15%	Free	15%	Free	663.32	kg
	- Other articles :						
6810.91.00	- - Prefabricated structural components for building or civil engineering	15%	Free	15%	Free	663.33	kg
6810.99.00	- - Other	15%	Free	15%	Free	663.34	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	68.11 Articles of asbestos-cement, of cellulose fibre-cement or the like.						
6811.40.00	- Containing asbestos	5%	Free	15%	Free	661.83	kg
	- Not containing asbestos :						
6811.81.00	- - Corrugated sheets	5%	Free	15%	Free	661.83	kg
6811.82	- - Other sheets, panels, tiles and similar articles						
6811.82.10	- - - Floor coverings in the piece and rectangular tiles	5%	Free	15%	Free	661.83	kg
6811.82.90	- - - Other	5%	Free	15%	Free	661.83	kg
6811.89.00	- - Other articles	5%	Free	15%	Free	661.83	kg
	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, head-gear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.						
6812.80.00	- Of crocidolite	5%	Free	15%	Free	663.81	kg
	- Other :						
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	5%	Free	15%	Free	663.81	kg
6812.92.00	- - Paper, millboard and felt	5%	Free	15%	Free	663.81	kg
6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	5%	Free	15%	Free	663.81	kg
6812.99.00	- - Other	5%	Free	15%	Free	663.81	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	68.13 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.						
6813.20.00	- - Containing asbestos	15%	Free	15%	Free	663.82	kg
	- Not containing asbestos :						
6813.81.00	- - Brake linings and pads	15%	Free	15%	Free	663.82	kg
6813.89	- - Other						
6813.89.10	- - - Of a kind used as replacement component in motor vehicles of 8701 to 8705	15%	Free	15%	Free	663.82	kg
6813.89.90	- - - Other	15%	Free	15%	Free	663.82	kg
	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	5%	Free	15%	Free	663.35	kg
6814.90.00	- Other	5%	Free	15%	Free	663.35	kg
	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	5%	Free	15%	Free	663.36	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6815.20.00	- Articles of peat	5%	Free	15%	Free	663.37	kg
	- Other articles :						
6815.91	- - Containing magnesite, dolomite or chromote						
6815.91.10	- - - Refractory bricks, blocks, tiles and similar refrac-tory constructional goods including floor coverings	15%	Free	15%	Free	663.38	kg
6815.91.90	- - - Other	5%	Free	15%	Free	663.38	kg
6815.99	- - Other :						
6815.99.10	- - - Refractory bricks, blocks, tiles and similar refrac-tory constructional goods including floor coverings	15%	Free	15%	Free	663.39	kg
6815.99.90	- - - Other	5%	Free	15%	Free	663.39	kg

Section XIII
Chapter 69
Notes

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);

(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

(m) Articles of Chapter 97 (for example, works of art).

Sub-Chapter I

Goods of siliceous fossil meals or of similar siliceous earths, and refractory goods

6901 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths

6902 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths

6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths

Sub-Chapter II

Other ceramic products

6904 Ceramic building bricks, flooring blocks, support or filler tiles and the like

6905 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods

6906 Ceramic pipes, conduits, guttering and pipe fittings

6907 Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing

6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing

6909 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods

6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures

6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china

6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china

6913 Statuettes and other ornamental ceramic articles

6914 Other ceramic articles

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
6901.00.00	69.01 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	Free	15%	Free	662.31	kg
	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_2O_3	5%	Free	15%	Free	662.32	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6902.20.00	- Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	5%	Free	15%	Free	662.32	kg
6902.90.00	- Other	5%	Free	15%	Free	662.32	kg
	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	5%	Free	15%	Free	663.7	kg
6903.20.00	- Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	5%	Free	15%	Free	663.7	kg
6903.90.00	- Other	5%	Free	15%	Free	663.7	kg
	II.-OTHER CERAMIC PRODUCTS						
	69.04 Ceramic building bricks, flooring blocks, support or filler tiles and the like.						
6904.10.00	- Building bricks	5%	Free	15%	Free	662.41	1000 u
6904.90.00	- Other	5%	Free	15%	Free	662.41	kg
	69.05 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.						
6905.10.00	- Roofing tiles	5%	Free	15%	Free	662.42	kg
6905.90.00	- Other	5%	Free	15%	Free	662.42	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6906.00.00	69.06 Ceramic pipes, conduits, guttering and pipe fittings.	5%	Free	15%	Free	662.43	kg
	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	5%	Free	15%	Free	662.44	m^2
6907.90.00	- Other	5%	Free	15%	Free	662.44	m^2
	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 7cm	5%	Free	15%	Free	662.45	m^2
6908.90.00	- Other	5%	Free	15%	Free	662.45	m^2
	69.09 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agri-culture; 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	5%	Free	15%	Free	663.91	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5%	Free	15%	Free	663.91	kg
6909.19.00	- - Other	5%	Free	15%	Free	663.91	kg
6909.90.00	- Other	5%	Free	15%	Free	663.91	kg
	69.10 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	5%	Free	15%	Free	812.21	u
6910.90.00	- Other	5%	Free	15%	Free	812.29	u
	69.11 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.						
6911.10.00	- Tableware and kitchenware	5%	Free	15%	Free	666.11	kg
6911.90.00	- Other	5%	Free	15%	Free	666.12	kg
6912.00.00	69.12 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	5%	Free	15%	Free	666.13	kg
	69.13 Statuettes and other ornamental ceramic articles.						
6913.10.00	- Of porcelain or china	15%	Free	15%	Free	666.21	kg
6913.90.00	- Other	15%	Free	15%	Free	666.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	69.14 Other ceramic articles.						
6914.10.00	- Of porcelain or china	5%	Free	15%	Free	663.99	kg
6914.90.00	- Other	5%	Free	15%	Free	663.99	kg

Section XIII
Chapter 70
Notes

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 heading94.05;

(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 Schedule, 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%.

7001 Cullet and other waste and scrap of glass; glass in the mass

7002 Glass in balls (other than microspheres of 7018), rods or tubes, unworked

7003 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked

7004 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked

7005 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked

7006 Glass of 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials

7007 Safety glass, consisting of toughened (tempered) or laminated glass

7008 Multiple-walled insulating units of glass

7009 Glass mirrors, whether or not framed, including rear-view mirrors

7010 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass

7011 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like

7012 Glass inners for vacuum flasks or for other vacuum vessels

7013 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 7010 or 7018)

7014 Signalling glassware and optical elements of glass (other than those of 7015), not optically worked

7015 Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses

7016 Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms

7017 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated

7018 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter

7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)

7020 Other articles of glass

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7001.00.00	70.01 Cullet and other waste and scrap of glass; glass in the mass.	5%	Free	15%	Free	664.11	kg
	70.02 Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, Unworked.						
7002.10.00	- Balls	5%	Free	15%	Free	664.12	kg
7002.20.00	- Rods	5%	Free	15%	Free	664.12	kg
	- Tubes :						
7002.31.00	- - Of fused quartz or other fused silica	5%	Free	15%	Free	664.12	kg
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	5%	Free	15%	Free	664.12	kg
7002.39.00	- - Other	5%	Free	15%	Free	664.12	kg
	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	5%	Free	15%	Free	664.51	m^2
7003.19.00	- - Other	5%	Free	15%	Free	664.51	m^2
7003.20.00	- Wired sheets	5%	Free	15%	Free	664.52	m^2
7003.30.00	- Profiles	5%	Free	15%	Free	664.53	m^2

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	664.31	m^2
7004.90.00	- Other glass	5%	Free	15%	Free	664.39	m^2
	70.05 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	Free	15%	Free	664.41	m^2
	- Other non-wired glass :						
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	Free	15%	Free	664.41	m^2
7005.29.00	- - Other	5%	Free	15%	Free	664.41	m^2
7005.30.00	- Wired glass	5%	Free	15%	Free	664.42	m^2
7006.00.00	70.06 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.	5%	Free	15%	Free	664.91	kg

Section XIII
Chapter 70
70.07/70.09

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	664.71	kg
7007.19.00	- - Other	5%	Free	15%	Free	664.71	m^2
	- Laminated safety glass :						
7007.21.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	Free	15%	Free	664.72	kg
7007.29.00	- - Other	5%	Free	15%	Free	664.72	m^2
7008.00.00	70.08 Multiple-walled insulating units of glass.	5%	Free	15%	Free	664.92	m^2
	70.09 Glass mirrors, whether or not framed, including rear-view mirrors.						
7009.10.00	- Rear-view mirrors for vehicles	5%	Free	15%	Free	664.81	kg
	- Other :						
7009.91.00	- - Unframed	5%	Free	15%	Free	664.89	kg
7009.92.00	- - Framed	5%	Free	15%	Free	664.89	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	665.92	kg
7010.20.00	- Stoppers, lids and other closures	5%	Free	15%	Free	665.1	kg
7010.90.00	- Other	5%	Free	15%	Free	665.1	kg
	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	5%	Free	15%	Free	664.93	kg
7011.20.00	- For cathode-ray tubes	5%	Free	15%	Free	664.93	kg
7011.90.00	- Other	5%	Free	15%	Free	664.93	kg
	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	5%	Free	15%	Free	665.21	kg

Section XIII
Chapter 70

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Stemware drinking glasses other than of glass-ceramics :						
7013.22.00	- - Of lead crystal	5%	Free	15%	Free	665.22	kg
7013.28.00	- - Other	5%	Free	15%	Free	665.22	kg
	- Other drinking glasses, other than of glasses ceramics :						
7013.33.00	- - Of lead crystal	5%	Free	15%	Free	665.22	kg
7013.37.00	- - Other	5%	Free	15%	Free	665.22	kg
	- 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	5%	Free	15%	Free	665.23	kg
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within within a temperature range of 0 °C to 300 °C	5%	Free	15%	Free	665.23	kg
7013.49.00	- - Other	5%	Free	15%	Free	665.23	kg
	- Other glassware :						
7013.91	- - Of lead crystal						
7013.91.10	- - - Statuettes and other ornamental articles	15%	Free	15%	Free	665.29	kg
7013.91.90	- - - Other	5%	Free	15%	Free	665.29	kg
7013.99.00	- - Other	5%	Free	15%	Free	665.29	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7014.00	70.14 Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.						
7014.00.10	- - - Reflectors and refractors for lighting purposes of a kind used with motor vehicle of headings 87.01, 8702, 8703, 8704, 8705 and trailer for articulated vehicle of heading 8716	5%	Free	15%	Free	665.95	kg
7014.00.90	- - - Other	5%	Free	15%	Free	665.95	kg
	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	5%	Free	15%	Free	664.94	kg
7015.90.00	- Other	5%	Free	15%	Free	664.94	kg
	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; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7016.10.00	- Glass cubes and other glass small-wares, whether or not on a backing, for mosaics or similar decorative purposes	5%	Free	15%	Free	665.94	kg
7016.90.00	- Other	5%	Free	15%	Free	664.96	kg
	70.17 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.						
7017.10.00	- Of fused quartz or other fused silica	5%	Free	15%	Free	665.91	kg
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within within a temperature range of 0 °C to 300 °C	5%	Free	15%	Free	665.91	kg
7017.90.00	- Other	5%	Free	15%	Free	665.91	kg
	70.18 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.						
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15%	Free	15%	Free	665.93	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	5%	Free	15%	Free	665.93	kg
7018.90.00	- Other	15%	Free	15%	Free	665.93	kg
	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	5%	Free	15%	Free	651.95	kg
7019.12.00	- - Rovings	5%	Free	15%	Free	651.95	kg
7019.19.00	- - Other	5%	Free	15%	Free	651.95	kg
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :						
7019.31.00	- - Mats	5%	Free	15%	Free	664.95	kg
7019.32.00	- - Thin sheets (voiles)	5%	Free	15%	Free	664.95	kg
7019.39.00	- - Other	5%	Free	15%	Free	664.95	kg
7019.40.00	- Woven fabrics of roving	5%	Free	15%	Free	664.95	kg
	- Other woven fabrics :						
7019.51.00	- - Of a width not exceeding 30 cm	5%	Free	15%	Free	664.95	kg
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	5%	Free	15%	Free	664.95	kg

Section XIII
Chapter 70
70.20

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7019.59.00	- - Other	5%	Free	15%	Free	664.95	kg
7019.90	- Other						
7019.90.10	- - - Glass wool and articles thereof	5%	Free	15%	Free	664.95	kg
7019.90.90	- - - Other	5%	Free	15%	Free	664.95	kg
7020.00	70.20 Other articles of glass.						
7020.00.10	- - - Optical fibre performs, being goods of a kind used in the manufacture of optical fibres	5%	Free	15%	Free	665.99	kg
7020.00.90	- - - Other	5%	Free	15%	Free	665.99	kg

Section XIV

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

Chapter 71

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

Notes.

1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum is to be treated as an alloy of gold;

(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

10.- For the purposes of heading 71.14, the expression "articles of gold smiths' or silver smiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

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

Subheading Notes

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41 the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES

7101 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport

7102 Diamonds, whether or not worked, but not mounted or set

7103 Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport

7104 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport

7105 Dust and powder of natural or synthetic precious or semi-precious stones

II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL

7106 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form

7107 Base metals clad with silver, not further worked than semi-manufactured

7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form

7109 Base metals or silver, clad with gold, not further worked than semi-manufactured

7110 Platinum, unwrought or in semi-manufactured forms, or in powder form

7111 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured

7112 Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal

III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal

7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal

7115 Other articles of precious metal or of metal clad with precious metal

7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)

7117 Imitation jewellery

7118 Coin

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	32%	Free	15%	Free	667.11	kg
	- Cultured pearls :						
7101.21.00	- - Unworked	32%	Free	15%	Free	667.12	kg
7101.22.00	- - Worked	32%	Free	15%	Free	667.13	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	71.02 Diamonds, whether or not worked, but not mounted or set.						
7102.10.00	- Unsorted	15%	Free	15%	Free	667.21	carat
	- Industrial :						
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	15%	Free	15%	Free	277.11	carat
7102.29.00	- - Other	15%	Free	15%	Free	277.19	carat
	- Non-Industrial :						
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	15%	Free	15%	Free	667.22	carat
7102.39.00	- - Other	15%	Free	15%	Free	667.29	carat
	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	15%	Free	15%	Free	667.31	kg
	- Otherwise worked :						
7103.91.00	- - Rubies, sapphires and emeralds	15%	Free	15%	Free	667.39	carat
7103.99.00	- - Other	15%	Free	15%	Free	667.39	carat

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	71.04 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.						
7104.10.00	- Piezo-electric quartz	15%	Free	15%	Free	667.41	kg
7104.20.00	- Other, unworked or simply sawn or roughly shaped	15%	Free	15%	Free	667.42	kg
7104.90.00	- Other	15%	Free	15%	Free	667.49	kg
	71.05 Dust and powder of natural or synthetic precious or semi-precious stones.						
7105.10.00	- Of diamonds	15%	Free	15%	Free	277.21	Carat
7105.90.00	- Other	15%	Free	15%	Free	277.21	kg
	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	15%	Free	15%	3%	681.14	kg
	- Other :						
7106.91.00	- - Unwrought	15%	Free	15%	3%	681.13	kg
7106.92.00	- - Semi-manufactured	15%	Free	15%	3%	681.14	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7107.00.00	71.07 Base metals clad with silver, not further worked than semi-manufactured.	15%	Free	15%	3%	681.12	kg
	71.08 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
	- Non-monetary :						
7108.11.00	- - Powder	15%	Free	15%	3%	971.01	kg
7108.12.00	- - Other unwrought forms (e.g ingots and cast bars)	15%	Free	15%	3%	971.01	kg
7108.13.00	- - Other semi-manufactured forms	15%	Free	15%	3%	971.01	kg
7108.20.00	- Monetary	5%	Free	15%	3%	971.09	kg
7109.00.00	71.09 Base metals or silver, clad with gold, not further worked than semi-manufactured.	15%	Free	15%	3%	971.02	kg
	71.10 Platinum, unwrought or in semi-manufactured forms, or in powder form.						
	- Platinum :						
7110.11.00	- - Unwrought or in powder form	15%	Free	15%	Free	681.23	kg
7110.19.00	- - Other	15%	Free	15%	Free	681.25	kg
	- Palladium :						
7110.21.00	- - Unwrought or in powder form	15%	Free	15%	Free	681.24	kg
7110.29.00	- - Other	15%	Free	15%	Free	681.25	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Rhodium :						
7110.31.00	- - Unwrought or in powder form	15%	Free	15%	Free	681.24	kg
7110.39.00	- - Other	15%	Free	15%	Free	681.25	kg
	- Iridium, osmium and ruthenium :						
7110.41.00	- - Unwrought or in powder form	15%	Free	15%	Free	681.24	kg
7110.49.00	- - Other	15%	Free	15%	Free	681.25	kg
7111.00.00	71.11 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	15%	Free	15%	Free	681.22	kg
	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 compounds	15%	Free	15%	Free	971.03	kg
	- Other :						
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	15%	Free	15%	Free	971.03	kg
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	15%	Free	15%	Free	971.03	kg
7112.99.00	- - Other	15%	Free	15%	Free	971.03	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SUB-CHAPTER III						
	III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES						
	71.13 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.						
	- Of precious metal whether or not plated or clad with precious metal:						
7113.11	- - Of silver, whether or not plated or clad with other precious metal :						
7113.11.10	- - - Inlaid with or incorporating pearls, precious or semi-precious stones	Free	Free	15%	Free	897.31	kg
7113.11.90	- - - Other	Free	Free	15%	Free	897.31	kg
7113.19	- - Of other precious metal, whether or not plated or clad with precious metal :						
7113.19.10	- - - Inlaid with or incorporating pearls, precious or semi-precious stones	Free	Free	15%	Free	897.31	kg
7113.19.90	- - - Other	Free	Free	15%	Free	897.31	kg
7113.20	- Of base metal clad with precious metal :						
7113.20.10	- - - Inlaid with or incorporating pearls, precious or semi-precious stones	Free	Free	15%	Free	897.31	kg
7113.20.90	- - - Other	Free	Free	15%	Free	897.31	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 :	15%	Free	15%	Free	897.32	kg
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	15%	Free	15%	Free	897.32	kg
7114.20.00	- Of base metal clad with precious metal	15%	Free	15%	Free	897.32	kg
	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	15%	Free	15%	Free	897.41	kg
7115.90	- Other :						
7115.90.10	- - - Chain of precious metal	15%	Free	15%	Free	897.49	kg
7115.90.90	- - - Other	15%	Free	15%	Free	897.49	kg
	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	32%	Free	15%	Free	897.33	kg
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	32%	Free	15%	Free	897.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	71.17 Imitation Jewellery.						
	- Of base metal, whether or not plated with precious metal :						
7117.11.00	- - Cuff-links and studs	Free	Free	15%	Free	897.21	kg
7117.19.00	- - Other	Free	Free	15%	Free	897.21	kg
7117.90.00	- Other	Free	Free	15%	Free	897.29	kg
	71.18 Coin.						
7118.10.00	- Coin (other than gold coin), not being legal tender	5%	Free	15%	Free	961.0	kg
7118.90.00	- Other	5%	Free	15%	Free	961.0	kg

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 65.07;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites);

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2.- Throughout this 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 this Schedule 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 this Schedule, 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 5% 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 % 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 proportion 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 % 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 or 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 mesh aperture of 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm.

(ij) Semi-finished products
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

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

These products are not presented in coils.

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

- coils of successively superimposed layers, or

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

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

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

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

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

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

- be twisted after rolling.

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

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

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

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

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) Alloy pig iron
Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2% of chromium
- more than 0.5% of copper
- more than 0.5% 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 0.5% 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 no 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 2.5% 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.

SUB-CHAPTER I

PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

7201 Pig iron and spiegeleisen in pigs, blocks or other primary forms

7202 Ferro-alloys

7203 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms

7204 Ferrous waste and scrap; remelting scrap ingots of iron or steel

7205 Granules and powders, of pig iron, spiegeleisen, iron or steel

SUB-CHAPTER II

IRON AND NON-ALLOY STEEL

7206 Iron and non-alloy steel in ingots or other primary forms (excluding iron of 7203)

7207 Semi-finished products of iron or non-alloy steel

7208 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated

7209 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated

7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated

7211 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated

7212 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated

7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel

7214 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling

7215 Other bars and rods of iron or non-alloy steel

7216 Angles, shapes and sections of iron or non-alloy steel

7217 Wire of iron or non-alloy steel

SUB-CHAPTER III

STAINLESS STEEL

7218 Stainless steel in ingots or other primary forms; semi-finished products of stainless steel

7219 Flat-rolled products of stainless steel, of a width of 600 mm or more

7220 Flat-rolled products of stainless steel, of a width of less than 600 mm

7221 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel

7222 Other bars and rods of stainless steel; angles, shapes and sections of stainless steel

7223 Wire of stainless steel

SUB-CHAPTER IV

OTHER ALLOY STEEL; HOLLOW DRILL BARS
AND RODS, OF ALLOY OR NON-ALLOY STEEL

7224 Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel

7225 Flat-rolled products of other alloy steel, of a width of 600 mm or more

7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm

7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel

7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel

7229 Wire of other alloy steel

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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-alloys pig iron containing by weight 0.5% or less of phosphorus	5%	Free	15%	Free	671.21	kg
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5%	Free	15%	Free	671.22	kg
7201.50.00	- Alloy pig iron; spiegeleisen	5%	Free	15%	Free	671.23	kg
	72.02 Ferro-alloys.						
	- Ferro-manganese :						
7202.11.00	- - Containing by weight more than 2% of carbon	5%	Free	15%	Free	671.41	kg
7202.19.00	- - Other	5%	Free	15%	Free	671.49	kg
	- Ferro-silicon :						
7202.21.00	- - Containing by weight more than 55% of silicon	5%	Free	15%	Free	671.51	kg
7202.29.00	- - Other	5%	Free	15%	Free	671.51	kg
7202.30.00	- Ferro-silico-manganese	5%	Free	15%	Free	671.52	kg
	- Ferro-chromium :						
7202.41.00	- - Containing by weight more than 4% of carbon	5%	Free	15%	Free	671.53	kg
7202.49.00	- - Other	5%	Free	15%	Free	671.53	kg
7202.50.00	- Ferro-silico-chromium	5%	Free	15%	Free	671.54	kg
7202.60.00	- Ferro-nickel	5%	Free	15%	Free	671.55	kg
7202.70.00	- Ferro-molybdenum	5%	Free	15%	Free	671.59	kg
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	5%	Free	15%	Free	671.59	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	5%	Free	15%	Free	671.59	kg
7202.92.00	- - Ferro-vanadium	5%	Free	15%	Free	671.59	kg
7202.93.00	- - Ferro-niobium	5%	Free	15%	Free	671.59	kg
7202.99.00	- - Other	5%	Free	15%	Free	671.59	kg
	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	5%	Free	15%	Free	671.33	kg
7203.90.00	- Other	5%	Free	15%	Free	671.33	kg
	72.04 Ferrous waste and scrap; remelting scrap ingots of iron or steel.						
7204.10.00	- Waste and scrap of cast iron	5%	Free	15%	Free	282.1	kg
	- Waste and scrap of alloy steel :						
7204.21.00	- - Of stainless steel	5%	Free	15%	Free	282.21	kg
7204.29.00	- - Other	5%	Free	15%	Free	282.29	kg
7204.30.00	- Waste and scrap of tinned iron or steel	5%	Free	15%	Free	282.31	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other waste and scrap :						
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	Free	15%	Free	282.32	kg
7204.49.00	- - Other	5%	Free	15%	Free	282.39	kg
7204.50.00	- Remelting scrap ingots	5%	Free	15%	Free	282.33	kg
	72.05 Granules and powders, of pig iron, spiegeleisen, iron or steel.						
7205.10.00	- Granules	5%	Free	15%	Free	671.31	kg
	- Powders :						
7205.21.00	- - Of alloy steel	5%	Free	15%	Free	671.32	kg
7205.29.00	- - Other	5%	Free	15%	Free	671.32	kg
	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	5%	Free	15%	Free	672.41	kg
7206.90.00	- Other	5%	Free	15%	Free	672.45	kg
	72.07 Semi-finished products of iron or non-alloy steel.						
	- Containing by weight less than 0.25% of carbon :						
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5%	Free	15%	Free	672.61	kg
7207.12.00	- - Other, of rectangular (other than square) cross-section	5%	Free	15%	Free	672.62	kg
7207.19.00	- - Other	5%	Free	15%	Free	672.69	kg
7207.20.00	- Containing by weight 0.25% or more of carbon	5%	Free	15%	Free	672.7	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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%	Free	15%	Free	673.21	kg
	- Other, in coils, not further worked than hot-rolled, pickled :						
7208.25.00	- - Of a thickness of 4.75 mm or more	5%	Free	15%	Free	673.21	kg
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	15%	Free	673.21	kg
7208.27.00	- - Of a thickness of less than 3 mm	5%	Free	15%	Free	673.21	kg
	- Other, in coils, not further worked than hot-rolled :						
7208.36.00	- - Of a thickness exceeding 10 mm	5%	Free	15%	Free	673.21	kg
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	15%	Free	673.21	kg
7208.38.00	- - Of a thickness of 3mm or more but less than 4.75 mm	5%	Free	15%	Free	673.21	kg
7208.39.00	- - Of a thickness of less than 3 mm	5%	Free	15%	Free	673.21	kg
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	5%	Free	15%	Free	673.21	kg
	- Other, not in coils, not further worked than hot-rolled :						
7208.51.00	- - Of a thickness exceeding 10 mm	5%	Free	15%	Free	673.24	kg
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	15%	Free	673.24	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	15%	Free	673.24	kg
7208.54.00	- - Of a thickness of less than 3 mm	5%	Free	15%	Free	673.24	kg
7208.90.00	- Other	5%	Free	15%	Free	673.51	kg
	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 3 mm or more	5%	Free	15%	Free	673.41	kg
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	15%	Free	673.41	kg
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	15%	Free	673.41	kg
7209.18.00	- - Of a thickness of less than 0.5 mm	5%	Free	15%	Free	673.41	kg
	- Not in coils, not further worked than cold-rolled (cold reduced) :						
7209.25.00	- - Of a thickness of 3 mm or more	5%	Free	15%	Free	673.46	kg
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	15%	Free	673.46	kg
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	15%	Free	673.46	kg
7209.28.00	- - Of a thickness of less than 0.5 mm	5%	Free	15%	Free	673.46	kg
7209.90.00	- Other	5%	Free	15%	Free	673.46	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	72.10 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.						
	- Plated or coated with tin :						
7210.11	- - Of a thickness of 0.5 mm or more						
7210.11.10	- - - Roofing sheets	32%	Free	15%	Free	674.21	kg
7210.11.90	- - - Other	5%	Free	15%	Free	674.21	kg
7210.12	- - Of a thickness of less than 0.5 mm						
7210.12.10	- - - Roofing sheets	32%	Free	15%	Free	674.21	kg
7210.12.90	- - - Other	5%	Free	15%	Free	674.21	kg
7210.20	- Plated or coated with lead, including terne-plate						
7210.20.10	- - - Roofing sheets	32%	Free	15%	Free	674.41	kg
7210.20.90	- - - Other	5%	Free	15%	Free	674.41	kg
7210.30	- Electrolytically plated or coated with zinc :						
7210.30.10	- - - Roofing sheets	32%	Free	15%	Free	674.11	kg
7210.30.90	- - - Other	5%	Free	15%	Free	674.11	kg
	- Otherwise plated or coated with zinc :						
7210.41	- - Corrugated :						
7210.41.10	- - - Roofing sheets	32%	Free	15%	Free	674.13	kg
7210.41.90	- - - Other	5%	Free	15%	Free	674.13	kg
7210.49	- - Other :						
7210.49.10	- - - Roofing sheets	32%	Free	15%	Free	674.13	kg
7210.49.90	- - - Other	5%	Free	15%	Free	674.13	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides :						
7210.50.10	- - - Roofing sheets	32%	Free	15%	Free	674.42	kg
7210.50.90	- - - Other	5%	Free	15%	Free	674.42	kg
	- Plated or coated with aluminium :						
7210.61	- - Plated or coated with aluminium zinc alloys						
7210.61.10	- - - Roofing sheets	32%	Free	15%	Free	674.43	kg
7210.61.90	- - - Other	5%	Free	15%	Free	674.43	kg
7210.69	- - Other						
7210.69.10	- - - Roofing sheets	32%	Free	15%	Free	674.43	kg
7210.69.90	- - - Other	5%	Free	15%	Free	674.43	kg
7210.70	- Painted, varnished or coated with plastics :						
7210.70.10	- - - Roofing sheets	32%	Free	15%	Free	674.31	kg
7210.70.90	- - - Other	5%	Free	15%	Free	674.31	kg
7210.90	- Other :						
7210.90.10	- - - Roofing sheets	32%	Free	15%	Free	674.44	kg
7210.90.90	- - - Other	5%	Free	15%	Free	674.44	kg
	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%	Free	15%	Free	673.27	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7211.14.00	- - Other, of a thickness of a 4.75 mm or more	5%	Free	15%	Free	673.27	kg
7211.19.00	- - Other	5%	Free	15%	Free	673.29	kg
	- Not further worked than cold-rolled (cold-reduced) :						
7211.23.00	- - Containing by weight less than 0.25% of carbon	5%	Free	15%	Free	673.49	kg
7211.29.00	- - Other	5%	Free	15%	Free	673.49	kg
7211.90.00	- Other	5%	Free	15%	Free	673.53	kg
	72.12 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.						
7212.10	- Plated or coated with tin						
7212.10.10	- - - Roofing sheets	32%	Free	15%	Free	674.22	kg
7212.10.90	- - - Other	5%	Free	15%	Free	674.22	kg
7212.20	- Electrolytically plated or coated with zinc						
7212.20.10	- - - Roofing sheets	32%	Free	15%	Free	674.12	kg
7212.20.90	- - - Other	5%	Free	15%	Free	674.12	kg
7212.30	- Otherwise plated or coated with zinc						
7212.30.10	- - - Roofing sheets	32%	Free	15%	Free	674.14	kg
7212.30.90	- - - Other	5%	Free	15%	Free	674.14	kg
7212.40	- Painted, varnished or coated with plastics						
7212.40.10	- - - Roofing sheets	32%	Free	15%	Free	674.32	kg
7212.40.90	- - - Other	5%	Free	15%	Free	674.32	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7212.50	- Otherwise plated or coated						
7212.50.10	- - - Roofing sheets	32%	Free	15%	Free	674.51	kg
7212.50.90	- - - Other	5%	Free	15%	Free	674.51	kg
7212.60	- Clad						
7212.60.10	- - - Roofing sheets	32%	Free	15%	Free	674.52	kg
7212.60.90	- - - Other	5%	Free	15%	Free	674.52	kg
	72.13 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.						
7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process						
7213.10.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.11	kg
7213.10.90	- - - Other	5%	Free	15%	Free	676.11	kg
7213.20	- Other, of free-cutting steel						
7213.20.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ whichever is the greater	Free	15%	Free	676.12	kg
7213.20.90	- - - Other	5%	Free	15%	Free	676.12	kg
	- Other :						
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter						
7213.91.10	- - - Of a circular cross-section measuring less than 10 mm in diameter	5%	Free	15%	Free	676.19	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7213.91.90	- - - Of a circular cross-section measuring 10 mm or more but less than 14 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.19	kg
7213.99	- - Other						
7213.99.10	- - - Of a circular cross-section measuring 14 mm or more but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.19	kg
7213.99.90	- - - Other	5%	Free	15%	Free	676.19	kg
	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%	Free	15%	Free	676.43	kg
7214.20	- Containing indentations ribs, grooves or other deformations produced during the rolling process or twisted after rolling						
7214.20.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.21	kg
7214.20.90	- - - Other	5%	Free	15%	Free	676.21	kg
7214.30	- Other, of free-cutting steel						
7214.30.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.22	kg
7214.30.90	- - - Other	5%	Free	15%	Free	676.22	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
7214.91	- - Of rectangular (other than square)						
7214.91.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.29	kg
7214.91.90	- - - Other	5%	Free	15%	Free	676.29	kg
7214.99	- - Other						
7214.99.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.29	kg
7214.99.90	- - - Other	5%	Free	15%	Free	676.24	kg
	72.15 Other bars and rods of iron or non-alloy steel.						
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished.						
7215.10.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.31	kg
7215.10.90	- - - Other	5%	Free	15%	Free	676.31	kg
7215.50	- Other, not further worked than cold-formed or cold finished						
7215.50.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.33	kg
7215.50.90	- - - Other	5%	Free	15%	Free	676.33	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7215.90	- Other						
7215.90.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	15%	Free	676.44	kg
7215.90.90	- - - Other	5%	Free	15%	Free	676.44	kg
	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%	Free	15%	Free	676.81	kg
	- 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%	Free	15%	Free	676.81	kg
7216.22.00	- - T sections	5%	Free	15%	Free	676.81	kg
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :						
7216.31.00	- - U sections	5%	Free	15%	Free	676.82	kg
7216.32.00	- - I sections	5%	Free	15%	Free	676.82	kg
7216.33.00	- - H sections	5%	Free	15%	Free	676.82	kg
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%	Free	15%	Free	676.82	kg
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5%	Free	15%	Free	676.83	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished :						
7216.61.00	- - Obtained from flat-rolled products	5%	Free	15%	Free	676.84	kg
7216.69.00	- - Other	5%	Free	15%	Free	676.84	kg
	- Other :						
7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	5%	Free	15%	Free	676.85	kg
7216.99.00	- - Other	5%	Free	15%	Free	676.85	kg
	72.17 Wire of iron or non-alloy steel.						
7217.10.00	- Not plated or coated, whether or not polished	5%	Free	15%	Free	678.14	kg
7217.20.00	- Plated or coated with zinc	5%	Free	15%	Free	678.15	kg
7217.30.00	- Plated or coated with other base metals	5%	Free	15%	Free	678.15	kg
7217.90.00	- Other	5%	Free	15%	Free	678.19	kg
	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%	Free	15%	Free	672.47	kg
	- Other :						
7218.91.00	- - Of rectangular (other than square) cross-section	5%	Free	15%	Free	672.81	kg
7218.99.00	- - Other	5%	Free	15%	Free	672.81	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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%	Free	15%	Free	675.31	kg
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	15%	Free	675.31	kg
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	15%	Free	675.32	kg
7219.14.00	- - Of a thickness of less than 3 mm	5%	Free	15%	Free	675.33	kg
	- Not further worked than hot-rolled, not in coils :						
7219.21.00	- - Of a thickness exceeding 10 mm	5%	Free	15%	Free	675.34	kg
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	15%	Free	675.34	kg
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	15%	Free	675.35	kg
7219.24.00	- - Of a thickness of less than 3 mm	5%	Free	15%	Free	675.36	kg
	- Not further worked than cold-rolled (cold-reduced) :						
7219.31.00	- - Of a thickness of 4.75 mm or more	5%	Free	15%	Free	675.51	kg
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	15%	Free	675.52	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	15%	Free	675.53	kg
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	15%	Free	675.54	kg
7219.35.00	- - Of a thickness of less than 0.5 mm	5%	Free	15%	Free	675.55	kg
7219.90.00	- Other	5%	Free	15%	Free	675.71	kg
	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%	Free	15%	Free	675.37	kg
7220.12.00	- - Of a thickness of less than 4.75 mm	5%	Free	15%	Free	675.38	kg
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	5%	Free	15%	Free	675.56	kg
7220.90.00	- Other	5%	Free	15%	Free	675.72	kg
7221.00.00	72.21 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	Free	15%	Free	676.15	kg
	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%	Free	15%	Free	676.25	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7222.19.00	- - Other	5%	Free	15%	Free	676.25	kg
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	5%	Free	15%	Free	676.34	kg
7222.30.00	- Other bars and rods	5%	Free	15%	Free	676.45	kg
7222.40.00	- Angles, shapes and sections	5%	Free	15%	Free	676.87	kg
7223.00.00	72.23 Wire of stainless steel.	5%	Free	15%	Free	678.21	kg
	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	5%	Free	15%	Free	672.49	kg
7224.90.00	- Other	5%	Free	15%	Free	672.82	kg
	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%	Free	15%	Free	675.11	kg
7225.19.00	- - Other	5%	Free	15%	Free	675.11	kg
7225.30.00	- Other, not further worked than hot-rolled, in coils	5%	Free	15%	Free	675.41	kg
7225.40.00	- Other, not further worked than hot-rolled, not in coils	5%	Free	15%	Free	675.42	kg
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	5%	Free	15%	Free	675.61	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
7225.91.00	- - Electrolytically plated or coated with zinc	5%	Free	15%	Free	675.73	kg
7225.92.00	- - Otherwise plated or coated with zinc	5%	Free	15%	Free	675.73	kg
7225.99.00	- - Other	5%	Free	15%	Free	675.73	kg
	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%	Free	15%	Free	675.12	kg
7226.19.00	- - Other	5%	Free	15%	Free	675.12	kg
7226.20.00	- Of high speed steel	5%	Free	15%	Free	675.2	kg
	- Other :						
7226.91.00	- - Not further worked than hot-rolled	5%	Free	15%	Free	675.43	kg
7226.92.00	- - Not further worked than cold-rolled(cold-reduced)	5%	Free	15%	Free	675.62	kg
7226.99.00	- - Other	5%	Free	15%	Free	675.74	kg
	72.27 Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel.						
7227.10.00	- Of high speed steel	5%	Free	15%	Free	676.17	kg
7227.20.00	- Of silico-manganese steel	5%	Free	15%	Free	676.19	kg
7227.90.00	- Other	5%	Free	15%	Free	676.19	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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%	Free	15%	Free	676.41	kg
7228.20.00	- Bars and rods, of silico-manganese steel	5%	Free	15%	Free	676.42	kg
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	Free	15%	Free	676.29	kg
7228.40.00	- Other bars and rods, not further worked than forged	5%	Free	15%	Free	676.46	kg
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	5%	Free	15%	Free	676.39	kg
7228.60.00	- Other bars and rods	5%	Free	15%	Free	676.47	kg
7228.70.00	- Angles, shapes and sections	5%	Free	15%	Free	676.88	kg
7228.80.00	- Hollow drill bars and rods	5%	Free	15%	Free	676.48	kg
	72.29 Wire of other alloy steel.						
7229.20.00	- Of silico-manganese steel	5%	Free	15%	Free	678.29	kg
7229.90.00	- Other	5%	Free	15%	Free	678.29	kg

Section XV
Chapter 73
Notes

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.

7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel

7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails

7303 Tubes, pipes and hollow profiles, of cast iron

7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel

7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel

7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel

7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel

7308 Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, 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

7309 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7310 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7311 Containers for compressed or liquefied gas, of iron or steel

7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated

7313 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

7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel

7315 Chain and parts thereof, of iron or steel

7316 Anchors, grapnels and parts thereof, of iron or steel

7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper

7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel

7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included

7320 Springs and leaves for springs, of iron or steel

7321 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel

7322 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel

7324 Sanitary ware and parts thereof, of iron or steel

7325 Other cast articles of iron or steel

7326 Other articles of iron or steel

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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%	Free	15%	Free	676.86	kg
7301.20.00	- Angles, shapes and section	5%	Free	15%	Free	676.86	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	677.01	kg
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	Free	15%	Free	677.09	kg
7302.40.00	- Fish-plates and sole plates	5%	Free	15%	Free	677.09	kg
7302.90.00	- Other	5%	Free	15%	Free	677.09	kg
7303.00.00	73.03 Tubes, pipes and hollow profiles, of cast iron	5%	Free	15%	Free	679.11	kg
	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 pipeline :						
7304.11	- - Of stainless steel						
7304.11.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.12	kg
7304.11.90	- - - Other	5%	Free	15%	Free	679.12	kg
7304.19	- - Other						
7304.19.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg which-ever is greater	10%	15%	Free	679.12	kg
7304.19.90	- - - Other	5%	Free	15%	Free	679.12	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :						
7304.22	- - Drill pipe of stainless steel						
7304.22.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.13	kg
7304.22.90	- - - Other	5%	Free	15%	Free	679.13	kg
7304.23	- - Other drill pipe						
7304.23.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.13	kg
7304.23.90	- - - Other	5%	Free	15%	Free	679.13	kg
7304.24	- - Other, of stainless steel						
7304.24.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.13	kg
7304.24.90	- - - Other	5%	Free	15%	Free	679.13	kg
7304.29	- - Other						
7304.29.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or40¢ per kg whichever is the greater	10%	15%	Free	679.13	kg
7304.29.90	- - - Other	5%	Free	15%	Free	679.13	kg
	- Other, of circular cross-section, of iron or non-alloy steel:						
7304.31	- - Cold-drawn or cold-rolled (cold-reduced) :						

Section XV
Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7304.31.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.14	kg
7304.31.90	- - - Other	5%	Free	15%	Free	679.14	kg
7304.39	- - Other :						
7304.39.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.14	kg
7304.39.90	- - - Other	5%	Free	15%	Free	679.14	kg
	- Other, of circular cross-section, of stainless steel :						
7304.41	- - Cold-drawn or cold-rolled (cold-reduced) :						
7304.41.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.15	kg
7304.41.90	- - - Other	5%	Free	15%	Free	679.15	kg
7304.49	- - Other :						
7304.49.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which doe	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.15	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7304.49.90	- - - Other	5%	Free	15%	Free	679.15	kg
	- Other, of circular cross-section, of other alloy steel :						
7304.51	- - Cold-drawn or cold-rolled (cold-reduced) :						
7304.51.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.16	kg
7304.51.90	- - - Other	5%	Free	15%	Free	679.16	kg
7304.59	- - Other :						
7304.59.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.16	kg
7304.59.90	- - - Other	5%	Free	15%	Free	679.16	kg
7304.90	- Other :						
7304.90.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.17	kg
7304.90.90	- - - Other	5%	Free	15%	Free	679.17	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 are welded	5%	Free	15%	Free	679.31	kg
7305.12.00	- - Other, longitudinally welded	5%	Free	15%	Free	679.31	kg
7305.19.00	- - Other	5%	Free	15%	Free	679.31	kg
7305.20.00	- Casing of a kind used in drilling for oil or gas	5%	Free	15%	Free	679.32	kg
	- Other, welded :						
7305.31.00	- - Longitudinally welded	5%	Free	15%	Free	679.33	kg
7305.39.00	- - Other	5%	Free	15%	Free	679.33	kg
7305.90.00	- Other	5%	Free	15%	Free	679.39	kg
	73.06 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), or iron or steel.						
	- Line pipe of a kind used for oil or gas pipe line :						
7306.11	- - Welded, of stainless steel						
7306.11.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.41	kg
7306.11.90	- - - Other	5%	Free	15%	Free	679.41	kg
7306.19	- - Other						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7306.19.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.41	kg
7306.19.90	- - - Other	5%	Free	15%	Free	679.41	kg
	- Casing and tubing of a kind used in drilling for oil or gas :						
7306.21	- - Welded, of stainless steel						
7306.21.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.42	kg
7306.21.90	- - - Other	5%	Free	15%	Free	679.42	kg
7306.29	- - Other						
7306.29.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.42	kg
7306.29.90	- - - Other	5%	Free	15%	Free	679.42	kg
7306.30	- Other, welded, or circular cross-section, of iron or non-alloy steel						
7306.30.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.43	kg
7306.30.90	- - - Other	5%	Free	15%	Free	679.43	kg
7306.40	- Other, welded, or circular cross-section, of stainless steel :						

Section XV
Chapter 73

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7306.40.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.43	kg
7306.40.90	- - - Other	5%	Free	15%	Free	679.43	kg
7306.50	- Other, welded, or circular cross-section, of other alloy steel						
7306.50.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.43	kg
7306.50.90	- - - Other	5%	Free	15%	Free	679.43	kg
	- Other, welded, of non circular cross-section						
7306.61	- - Of square or rectangular cross-section						
7306.61.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.44	kg
7306.61.90	- - - Other	5%	Free	15%	Free	679.44	kg
7306.69	- - Of other non-circular cross-section						
7306.69.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-section, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.44	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7306.69.90	- - - Other	5%	Free	15%	Free	679.44	kg
7306.90	- Other						
7306.90.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	32% or 40¢ per kg whichever is the greater	10%	15%	Free	679.49	kg
7306.90.90	- - - Other	5%	Free	15%	Free	679.49	kg
	73.07 Tube or pipe fittings (for example, coupling, elbows, sleeves), of iron or steel.						
	- Cast fittings :						
7307.11.00	- - Of non-malleable cast iron	5%	Free	15%	Free	679.51	kg
7307.19.00	- - Other	5%	Free	15%	Free	679.52	kg
	- Other, of stainless steel :						
7307.21.00	- - Flanges	5%	Free	15%	Free	679.53	kg
7307.22.00	- - Threaded elbows, bends and sleeves	5%	Free	15%	Free	679.54	kg
7307.23.00	- - Butt welding fittings	5%	Free	15%	Free	679.55	kg
7307.29.00	- - Other	5%	Free	15%	Free	679.56	kg
	- Other :						
7307.91.00	- - Flanges	5%	Free	15%	Free	679.59	kg
7307.92.00	- - Threaded elbows, bends and sleeves	5%	Free	15%	Free	679.59	kg
7307.93.00	- - Butt welding fitting	5%	Free	15%	Free	679.59	kg
7307.99.00	- - Other	5%	Free	15%	Free	679.59	kg
	73.08 Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice lattice masts, roofs, roofing frame-works, doors and windows and their frames and thres-						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	holds for doors, shutters, balustrades, trades, 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	5%	Free	15%	Free	691.11	kg
7308.20.00	- Towers and lattice masts	5%	Free	15%	Free	691.12	kg
7308.30	- Doors, windows and their frames and thresholds for doors						
7308.30.10	- - - Lourve-type windows and their frames	32%	Free	15%	Free	691.13	kg
7308.30.90	- - - Other	32%	Free	15%	Free	691.13	kg
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitpropping	32%	Free	15%	Free	691.14	kg
7308.90	- Other						
7308.90.10	- - - Shelvings and rackings, of iron or steel	32%	Free	15%	Free	691.19	kg
7308.90.90	- - - Other	32% or $2.50 per kg which ever is greater	Free	15%	Free	691.19	kg
7309.00.00	73.09 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	5%	Free	15%	Free	692.11	kg
	73.10 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7310.10.00	- Of a capacity of 50 l or more	5%	Free	15%	Free	692.41	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of a capacity of less than 50 l :						
7310.21.00	- - Cans which are to be closed by soldering or crimping	32%	Free	15%	Free	692.41	kg
7310.29.00	- - Other	5%	Free	15%	Free	692.41	kg
7311.00.00	73.11 Containers for compressed or liquefied gas, of iron or steel.	5%	Free	15%	Free	692.43	kg
	73.12 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.						
7312.10.00	- Stranded wire, ropes and cables	5%	Free	15%	Free	693.11	kg
7312.90.00	- Other	5%	Free	15%	Free	693.11	kg
7313.00	73.13 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 of iron or steel	32%	Free	15%	Free	693.2	kg
7313.00.90	- - - Other	5%	Free	15%	Free	693.2	kg
	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	5%	Free	15%	Free	693.5	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7314.14.00	- - Other woven cloth, of stainless steel	5%	Free	15%	Free	693.5	kg
7314.19.00	- - Other	5%	Free	15%	Free	693.5	kg
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	32%	10%	15%	Free	693.5	kg
	- Other grill, netting and fencing, welded at the intersection :						
7314.31.00	- - Plated or coated with zinc	32%	10%	15%	Free	693.5	kg
7314.39.00	- - Other	32%	10%	15%	Free	693.5	kg
	- Other cloth, grill, netting and fencing :						
7314.41	- - Plated or coated with zinc						
7314.41.10	- - - Chicken mesh hexagonal wire netting	5%	10%	15%	Free	693.5	kg
7314.41.90	- - - Other	32%	10%	15%	Free	693..5	kg
7314.42.00	- - Coated with plastics	32%	10%	15%	Free	693.5	kg
7314.49.00	- - Other	32%	10%	15%	Free	693.53	kg
7314.50.00	- Expanded metal	5%	Free	15%	Free	693.53	kg
	73.15 Chain and parts thereof, of iron or steel.						
	- Articulated link chain and parts thereof :						
7315.11.00	- - Roller chain	5%	Free	15%	Free	748.31	kg
7315.12.00	- - Other chain	5%	Free	15%	Free	748.32	kg
7315.19.00	- - Parts	5%	Free	15%	Free	748.39	kg
7315.20.00	- Skid chain	5%	Free	15%	Free	699.21	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other chain :						
7315.81.00	- - Stud link	5%	Free	15%	Free	699.22	kg
7315.82.00	- - Other welded link	5%	Free	15%	Free	699.22	kg
7315.89.00	- - Other	5%	Free	15%	Free	699.22	kg
7315.90.00	- Other parts	5%	Free	15%	Free	699.22	kg
7316.00.00	73.16 Anchors, grapnels and parts thereof, of iron or steel.	5%	Free	15%	Free	699.61	kg
7317.00.00	73.17 Nails, tacks, drawing pins, corrugated nails, staples (other than those or heading No. 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.	32%	10%	15%	Free	694.1	kg
	73.18 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.						
	- Threaded articles :						
7318.11.00	- - Coach screws	5%	Free	15%	Free	694.21	kg
7318.12.00	- - Other wood screws	5%	Free	15%	Free	694.21	kg
7318.13.00	- - Screw hooks and screw rings	5%	Free	15%	Free	694.21	kg
7318.14.00	- - Self-tapping screws	5%	Free	15%	Free	694.21	kg
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	5%	Free	15%	Free	694.21	kg
7318.16.00	- - Nuts	5%	Free	15%	Free	694.21	kg
7318.19.00	- - Other	5%	Free	15%	Free	694.21	kg

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Non-threaded articles :						
	7318.21.00	- - Spring washers and other lock washers	5%	Free	15%	Free	694.22	kg
	7318.22.00	- - Other washers	5%	Free	15%	Free	694.22	kg
	7318.23.00	- - Rivets	5%	Free	15%	Free	694.22	kg
	7318.24.00	- - cotters and cotter-pins	5%	Free	15%	Free	694.22	kg
	7318.29.00	- - Other	5%	Free	15%	Free	694.22	kg
		73.19 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.						
●	7319.40.00	- Safety pins and other pins	5%	Free	15%	Free	699.32	kg
	7319.90.00	- Other	5%	Free	15%	Free	699.31	kg
		73.20 Springs and leaves for springs, of iron or steel.						
	7320.10.00	- Leaf-springs and leaves therefor	15%	Free	15%	Free	699.4	kg
	7320.20.00	- Helical springs	15%	Free	15%	Free	699.4	kg
	7320.90.00	- Other	5%	Free	15%	Free	699.4	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	- - For gas fuel or for both gas and other fuels						
7321.11.10	- - - Of a weight not exceeding 10 kg (excluding the weight of any external fuel cylinder)	5%	Free	15%	Free	697.31	u
7321.11.90	- - - Other	5%	Free	15%	Free	697.31	u
7321.12	- - For liquid fuel						
7321.12.10	- - - Multi wick stoves for kerosene	32%	Free	15%	Free	697.31	u
7321.12.90	- - - Other	5%	Free	15%	Free	697.31	u
7321.19.00	- - Other, including appliance for solid fuel	5%	Free	15%	Free	697.31	u
	- Other appliances :						
7321.81.00	- - For gas fuel or both gas and other fuels	5%	Free	15%	Free	697.32	u
7321.82.00	- - For liquid fuel	5%	Free	15%	Free	697.32	u
7321.89.00	- - Other, including appliance for solid fuel	5%	Free	15%	Free	697.32	u
7321.90	- - Parts						
7321.90.10	- - - Parts for multi wick stove for kerosene	32%	Free	15%	Free	697.32	u
7321.90.90	- - - Other	5%	Free	15%	Free	697.33	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	812.11	kg
7322.19.00	- - Other	5%	Free	15%	Free	812.11	kg
7322.90.00	- Other	5%	Free	15%	Free	812.15	kg
	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	32%	Free	15%	Free	697.44	kg
	- Other :						
7323.91.00	- - Of cast iron, not enamelled	32%	Free	15%	Free	697.41	kg
7323.92.00	- - Of cast iron, enamelled	32%	Free	15%	Free	697.41	kg
7323.93.00	- - Of stainless steel	32%	Free	15%	Free	697.41	kg
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	32%	Free	15%	Free	697.41	kg
7323.99.00	- - Other	32%	Free	15%	Free	697.41	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.24 Sanitary ware and parts thereof, of iron or steel.						
7324.10.00	- Sinks and wash basins, of stainless steel	5%	Free	15%	Free	697.51	kg
	- Baths :						
7324.21.00	- - Of cast iron, whether or not enamelled	5%	Free	15%	Free	697.51	kg
7324.29.00	- - Other	5%	Free	15%	Free	697.51	kg
7324.90.00	- Other, including parts	5%	Free	15%	Free	697.51	kg
	73.25 Other cast articles of iron or steel.						
7325.10	- Of non-malleable cast iron						
7325.10.10	- - - Inspection traps, drain covers, gratings and the like	15%	Free	15%	Free	699.62	kg
7325.10.90	- - - Other	32%	Free	15%	Free	699.62	kg
	- Other :						
7325.91.00	- - Grinding balls and similar articles for mills	5%	Free	15%	Free	699.63	kg
7325.99.00	- - Other	32%	Free	15%	Free	699.63	kg
	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	5%	Free	15%	Free	699.65	kg
7326.19.00	- - Other	32%	Free	15%	Free	699.65	kg
7326.20.00	- Articles of iron or steel wire	32%	Free	15%	Free	699.67	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7326.90	- Other						
7326.90.10	- - - Fence posts, droppers and fasteners for use therewith	5%	Free	15%	Free	699.69	kg
7326.90.20	- - - Wheeled trolleys	5%	Free	15%	Free	699.69	kg
7326.90.90	- - - Other	32%	Free	15%	Free	699.69	kg

Chapter 74

Copper and articles thereof

Note.

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

(a) Refined copper

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

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

TABLE - Other elements

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

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

(b) Copper alloys

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

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

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

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

(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 expressions 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 squares), 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.

Sub-heading Notes.

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 5% (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 5% 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.

Additional Note

2.- For the purposes of item No. 7419.99.10, the expression "chain mesh-handbags, purses, wallets and similar articles" is to be taken to apply to articles which the Comptroller is satisfied are of a kind described by such expression.

Section XV
Chapter 74
Notes

7401	Copper mattes; cement copper (precipitated copper)
7402	Unrefined copper; copper anodes for electrolytic refining
7403	Refined copper and copper alloys, unwrought
7404	Copper waste and scrap
7405	Master alloys of copper
7406	Copper powders and flakes
7407	Copper bars, rods and profiles
7408	Copper wire
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm
7411	Copper tubes and pipes
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated
7415	Nails, tacks, drawing pins, staples (other than those of 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper
7419	Other articles of copper

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7401.00.00	74.01 Copper mattes; cement copper (precipitated copper).	5%	Free	15%	Free	283.21	kg
7402.00.00	74.02 Unrefined copper; copper anodes for electrolytic refining.	5%	Free	15%	Free	682.11	kg
	74.03 Refined copper and copper alloys, unwrought.						
	- Refined copper :						
7403.11.00	- - Cathodes and sections of cathodes	5%	Free	15%	Free	682.12	kg
7403.12.00	- - Wire-bars	5%	Free	15%	Free	682.12	kg
7403.13.00	- - Billets	5%	Free	15%	Free	682.12	kg
7403.19.00	- - Other	5%	Free	15%	Free	682.12	kg
	- Copper alloys :						
7403.21.00	- - Copper-zinc base alloys (brass)	5%	Free	15%	Free	682.14	kg
7403.22.00	- - Copper-tin base alloys (bronze)	5%	Free	15%	Free	682.14	kg
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	5%	Free	15%	Free	682.14	kg
7404.00.00	74.04 Copper waste and scrap.	5%	Free	15%	Free	288.21	kg
7405.00.00	74.05 Master alloys of copper.	5%	Free	15%	Free	682.13	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	74.06 Copper powders and flakes.						
7406.10.00	- Powders of non-lamellar structure	5%	Free	15%	Free	682.62	kg
7406.20.00	- Powders of lamellar structure; flakes	5%	Free	15%	Free	682.62	kg
	74.07 Copper bars, rods and profiles.						
7407.10.00	- Of refined copper	5%	Free	15%	Free	682.31	kg
	- Of copper alloys :						
7407.21.00	- - Of copper-zinc base alloys (brass)	5%	Free	15%	Free	682.32	kg
7407.29.00	- - Other	5%	Free	15%	Free	682.32	kg
	74.08 Copper wire.						
	- Of refined copper :						
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	5%	Free	15%	Free	682.41	kg
7408.19.00	- - Other	5%	Free	15%	Free	682.41	kg
	- Of copper alloys :						
7408.21.00	- - Of copper-zinc base alloys (brass)	5%	Free	15%	Free	682.42	kg
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	15%	Free	682.42	kg
7408.29.00	- - Other	5%	Free	15%	Free	682.42	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	74.09 Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.						
	- Of refined copper :						
7409.11.00	- - In coils	5%	Free	15%	Free	682.51	kg
7409.19.00	- - Other	5%	Free	15%	Free	682.51	kg
	- Of copper-zinc base alloys (brass) :						
7409.21.00	- - In coils	5%	Free	15%	Free	682.52	kg
7409.29.00	- - Other	5%	Free	15%	Free	682.52	kg
	- Of copper-tin base alloys (bronze) :						
7409.31.00	- - In coils	5%	Free	15%	Free	682.52	kg
7409.39.00	- - Other	5%	Free	15%	Free	682.52	kg
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	15%	Free	682.52	kg
7409.90.00	- Of other copper alloys	5%	Free	15%	Free	682.52	kg
	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	5%	Free	15%	Free	682.61	kg
7410.12.00	- - Of copper alloys	5%	Free	15%	Free	682.61	kg
	- Backed :						
7410.21.00	- - Of refined copper	5%	Free	15%	Free	682.61	kg
7410.22.00	- - Of copper alloys	5%	Free	15%	Free	682.61	kg

Section XV
Chapter 74
74.11/74.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	74.11 Copper tubes and pipes.						
7411.10.00	- Of refined copper	5%	Free	15%	Free	682.71	kg
	- Of copper alloys :						
7411.21.00	- - Of copper-zinc base alloys (brass)	5%	Free	15%	Free	682.71	kg
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	15%	Free	682.71	kg
7411.29.00	- - Other	5%	Free	15%	Free	682.71	kg
	74.12 Copper tube or pipe fittings (for example, couplings, elbows, sleeves).						
7412.10.00	- Of refined copper	5%	Free	15%	Free	682.72	kg
7412.20.00	- Of copper alloys	5%	Free	15%	Free	682.72	kg
7413.00.00	74.13 Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	Free	15%	Free	693.12	kg
	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	5%	Free	15%	Free	694.31	kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other articles, not threaded :						
	7415.21.00	- - Washers (including spring washers)	5%	Free	15%	Free	694.32	kg
	7415.29.00	- - Other	5%	Free	15%	Free	694.32	kg
		- Other threaded articles :						
	7415.33.00	- - Screws; bolts and nuts	5%	Free	15%	Free	694.33	kg
	7415.39.00	- - Other	5%	Free	15%	Free	694.33	kg
		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	32%	Free	15%	Free	697.42	kg
	7418.20.00	- Sanitary ware and parts thereof	32%	Free	15%	Free	697.52	kg
		74.19 Other articles of copper.						
	7419.10.00	- Chain and parts thereof	32%	Free	15%	Free	699.71	kg
		- Other :						
	7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	32%	Free	15%	Free	699.73	kg
	7419.99	- - Other						
	7419.99.10	- - - Chain mesh-handbags, purses, wallets and similar articles	15%	Free	15%	Free	699.73	kg
	7419.99.20	- - - Expanded metal	5%	Free	15%	Free	699.73	kg
	7419.99.30	- - - Cloth (including endless bands) grill and netting of copper wire	5%	Free	15%	Free	699.73	kg

Section XV
Chapter 74

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7419.99.40	- - - Copper springs	5%	Free	15%	Free	699.73	kg
	- - - Cooking or heating apparatus of a kind used for domestic purpose, non-electric and parts thereof of copper						
7419.99.51	- - - - Cooking appliances, (stoves, ranges, cookers and the like), burning solid or liquid fuel, and parts thereof	5%	Free	15%	Free	699.73	kg
7419.99.52	- - - - Cooking appliances, (stoves, ranges, cookers and the like), burning gas fuel, of weight not exceeding 10kg (excluding the weight of any external fuel cylinder) but not including parts of such appliances	5%	Free	15%	Free	699.73	kg
7419.99.99	- - - - Other	15%	Free	15%	Free	699.73	kg
7419.99.90	- - - Other	32%	Free	15%	Free	699.73	kg

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 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, button, 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 expression 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.

7501 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy

7502 Unwrought nickel

7503 Nickel waste and scrap

7504 Nickel powders and flakes

7505 Nickel bars, rods, profiles and wire

7506 Nickel plates, sheets, strip and foil

7507 Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)

7508 Other articles of nickel

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	75.01 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.						
7501.10.00	- Nickel mattes	5%	Free	15%	Free	284.21	kg
7501.20.00	- Nickel oxides sinters and other intermediate products of nickel metallurgy	5%	Free	15%	Free	284.22	kg
	75.02 Unwrought nickel.						
7502.10.00	- Nickel, not alloyed	5%	Free	15%	Free	683.11	kg
7502.20.00	- Nickel alloys	5%	Free	15%	Free	683.12	kg
7503.00.00	75.03 Nickel waste and scrap.	5%	Free	15%	Free	288.22	kg
7504.00.00	75.04 Nickel powders and flakes.	5%	Free	15%	Free	683.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	75.05 Nickel bars, rods.						
	- Bars, rods and profiles :						
7505.11.00	- - Of nickel, not alloyed	5%	Free	15%	Free	683.21	kg
7505.12.00	- - Of nickel alloys	5%	Free	15%	Free	683.21	kg
	- Wire :						
7505.21.00	- - Of nickel, not alloyed	5%	Free	15%	Free	683.21	kg
7505.22.00	- - Of nickel alloys	5%	Free	15%	Free	683.21	kg
	75.06 Nickel plates, sheets, strip and foil.						
7506.10.00	- Of nickel, not alloyed	5%	Free	15%	Free	683.24	kg
7506.20.00	- Of nickel alloys	5%	Free	15%	Free	683.24	kg
	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	5%	Free	15%	Free	683.22	kg
7507.12.00	- - Of nickel alloys	5%	Free	15%	Free	683.22	kg
7507.20.00	- Tube or pipe fittings	5%	Free	15%	Free	683.22	kg
	75.08 Other articles of nickel.						
7508.10.00	- Cloth, grill and netting, of nickel wire	5%	Free	15%	Free	699.75	kg
7508.90	- Other						
7508.90.10	- - - Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	Free	15%	Free	699.75	kg
7508.90.90	- - - Other	5%	Free	15%	Free	699.75	kg

Chapter 76

Aluminium and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon	1
Other elements(1), each	0.1(2)

(1) Other elements are, fore 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 6 mm.

Additional Notes.

For the purposes of Item No. 7616.99.20, the expression "chain mesh-handbags, purses, wallets and similar articles" is to be taken to apply to articles which the Comptroller is satisfied are of a kind described by such expression.

7601 Unwrought aluminium

7602 Aluminium waste and scrap

7603 Aluminium powders and flakes

7604 Aluminium bars, rods and profiles

7605 Aluminium wire

7606 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm

7607 Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm

7608 Aluminium tubes and pipes

7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)

7610 Aluminium structures (excluding prefabricated buildings of 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures

7611 Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7612 Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7613 Aluminium containers for compressed or liquefied gas

7614 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated

7615 Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium

7616 Other articles of aluminium

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	76.01 Unwrought aluminium.						
7601.10.00	- Aluminium, not alloyed	5%	Free	15%	Free	684.11	kg
7601.20.00	- Aluminium alloys	5%	Free	15%	Free	684.12	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7602.00.00	76.02 Aluminium waste and scrap.	5%	Free	15%	Free	288.23	kg
	76.03 Aluminium powders and flakes.						
7603.10.00	- Powders of non-lamellar structure	5%	Free	15%	Free	684.25	kg
7603.20.00	- Powders of lamellar structure; flakes	5%	Free	15%	Free	684.25	kg
	76.04 Aluminium bars, rods and profiles.						
7604.10.00	- Of aluminium, not alloyed	5%	Free	15%	Free	684.21	kg
	- Of aluminium alloys :						
7604.21.00	- - Hollow profiles	5%	Free	15%	Free	684.21	kg
7604.29.00	- - Other	5%	Free	15%	Free	684.21	kg
	76.05 Aluminium wire.						
	- Of aluminium, not alloyed :						
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	15%	Free	684.22	kg
7605.19.00	- - Other	5%	Free	15%	Free	684.22	kg
	- Of aluminium alloys :						
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	15%	Free	684.22	kg
7605.29.00	- - Other	5%	Free	15%	Free	684.22	kg
	76.06 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.						
	- Rectangular (including square) :						
7606.11.00	- - Of aluminium, not alloyed	5%	Free	15%	Free	684.23	kg
7606.12.00	- - Of aluminium alloys	5%	Free	15%	Free	684.23	kg
	- Other :						
7606.91.00	- - Of aluminium, not alloyed	5%	Free	15%	Free	684.23	kg
7606.92.00	- - Of aluminium alloys	5%	Free	15%	Free	684.23	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	76.07 Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.						
	- Not backed :						
7607.11.00	- - Rolled but not further worked	5%	Free	15%	Free	684.24	kg
7607.19.00	- - Other	5%	Free	15%	Free	684.24	kg
7607.20.00	- Backed	5%	Free	15%	Free	684.24	kg
	76.08 Aluminium tubes and pipes.						
7608.10.00	- Of aluminium, not alloyed	5%	Free	15%	Free	684.26	kg
7608.20.00	- Of aluminium alloys	5%	Free	15%	Free	684.26	kg
7609.00.00	76.09 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	Free	15%	Free	684.27	kg
	76.10 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.						
7610.10	- Doors, windows and their frames and thresholds for doors						
7610.10.10	- - - Louvre-type windows and their frames	32%	Free	15%	Free	691.21	kg
7610.10.90	- - - Other	32%	Free	15%	Free	691.21	kg
7610.90.00	- Other	32%	Free	15%	Free	691.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7611.00.00	76.11 Aluminium reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	5%	Free	15%	Free	692.12	kg
	76.12 Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7612.10.00	- Collapsible tubular containers	5%	Free	15%	Free	692.42	kg
7612.90.00	- Other	5%	Free	15%	Free	692.42	kg
7613.00.00	76.13 Aluminium containers for compressed or liquefied gas.	5%	Free	15%	Free	692.44	kg
	76.14 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.						
7614.10.00	- With steel core	5%	Free	15%	Free	693.13	kg
7614.90.00	- Other	5%	Free	15%	Free	693.13	kg
	76.15 Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :						
● 7615.10.10	- - -Pot scourers and scouring or polishing pads, gloves and the like	32%	Free	15%	Free	697.43	kg
● 7615.10.20	- - - Articles of kitchenware including bombay pots	15% or $3.00 per kg which-ever is the greater	10%	15%	Free	697.43	kg
● 7615.10.90	- - - Other	32%	10%	15%	Free	697.43	kg
7615.20.00	- Sanitary ware and parts thereof	5%	Free	15%	Free	697.53	kg
	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	5%	Free	15%	Free	694.40	kg
	- Other :						
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	5%	Free	15%	Free	699.79	kg
7616.99	- - Other						
7616.99.10	- - - Gauze, reinforcing fabric and similar materials of aluminium wire	5%	Free	15%	Free	699.79	kg
7616.99.20	- - - Chain mesh-handbags, purses, wallets and similar articles	15%	Free	15%	Free	699.79	kg
7616.99.90	- - - Other	5%	Free	15%	Free	699.799	kg

Chapter 78

Lead and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expressions 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 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 Nos. 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

7801 Unwrought lead

7802 Lead waste and scrap

7804 Lead plates, sheets, strip and foil; lead powders and flakes

7806 Other articles of lead

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	78.01 Unwrought lead.						
7801.10.00	- Refined lead	5%	Free	15%	Free	685.12	kg
	- Other :						
7801.91.00	- - Containing by weight antimony as the principal other element	5%	Free	15%	Free	685.11	kg
7801.99.00	- - Other	5%	Free	15%	Free	685.11	kg
7802.00.00	78.02 Lead waste and scrap.	5%	Free	15%	Free	288.24	kg
	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 backings) not exceeding 0.2 mm	5%	Free	15%	Free	685.2	kg
7804.19.00	- - Other	5%	Free	15%	Free	685.2	kg
7804.20.00	- Powders and flakes	5%	Free	15%	Free	685.2	kg
7806.00.00	78.06 Other articles of lead.	5%	Free	15%	Free	699.76	kg

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 Nos. 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.

7901 Unwrought zinc

7902 Zinc waste and scrap

7903 Zinc dust, powders and flakes

7904 Zinc bars, rods, profiles and wire

7905 Zinc plates, sheets, strip and foil

7907 Other articles of zinc

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	79.01 Unwrought zinc.						
	- Zinc, not alloyed :						
7901.11.00	- - Containing by weight 99.99% or more of zinc	5%	Free	15%	Free	686.11	kg
7901.12.00	- - Containing by weight less than 99.99% of zinc	5%	Free	15%	Free	686.11	kg
7901.20.00	- Zinc alloys	5%	Free	15%	Free	686.12	kg
7902.00.00	79.02 Zinc waste and scrap.	5%	Free	15%	Free	288.25	kg
	79.03 Zinc dust, powders and flakes.						
7903.10.00	- Zinc dust	5%	Free	15%	Free	686.33	kg
7903.90.00	- Other	5%	Free	15%	Free	686.33	kg
7904.00.00	79.04 Zinc bars, rods, profiles and wire.	5%	Free	15%	Free	686.31	kg
7905.00.00	79.05 Zinc plates, sheets, strip and foil.	5%	Free	15%	Free	686.32	kg
7907.00	79.07 Other articles of zinc.						
7907.00.10	- - - Gutters, roof capping, skylight frames and other fabricated building components	5%	Free	15%	Free	699.77	kg
7907.00.90	- - - Other	5%	Free	15%	Free	699.77	kg

Section XV
Chapter 80
Note

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.

8001 Unwrought tin

8002 Tin waste and scrap

8003 Tin bars, rods, profiles and wire

8007 Other articles of tin

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	80.01 Unwrought tin.						
8001.10.00	- Tin, not alloyed	5%	Free	15%	Free	687.11	kg
8001.20.00	- Tin alloys	5%	Free	15%	Free	687.12	kg
8002.00.00	80.02 Tin waste and scrap.	5%	Free	15%	Free	288.26	kg
8003.00.00	80.03 Tin bars, rods, profiles and wire.	5%	Free	15%	Free	687.2	kg
8007.00	80.07 Other articles of tin.						
8007.00.10	- - - Household articles and tableware of pewter	5%	Free	15%	Free	699.78	kg
8007.00.90	- - - Other	5%	Free	15%	Free	699.78	kg

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.

8101 Tungsten (Wolfram) and articles thereof, including waste and scrap

8102 Molybdenum and articles thereof, including waste and scrap

8103 Tantalum and articles thereof, including waste and scrap

8104 Magnesium and articles thereof, including waste and scrap

8105 Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap

8106 Bismuth and articles thereof, including waste and scrap

8107 Cadmium and articles thereof, including waste and scrap

8108 Titanium and articles thereof, including waste and scrap

8109 Zirconium and articles thereof, including waste and scrap

8110 Antimony and articles thereof, including waste and scrap

8111 Manganese and articles thereof, including waste and scrap

8112 Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap

8113 Cermets and articles thereof, including waste and scrap

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81.01 Tungsten (wolfram) and articles thereof, including waste and scrap.						
8101.10.00	- Powders	5%	Free	15%	Free	689.111	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
8101.94.00	- - Unwrought tungsten including bars and rods obtained simply by sintering	5%	Free	15%	Free	689.11	kg
8101.96.00	- - Wire	5%	Free	15%	Free	699.91	kg
8101.97.00	- - Waste and scrap	5%	Free	15%	Free	699.91	kg
8101.99.00	- - Other	5%	Free	15%	Free	699.91	kg
	81.02 Molybdenum and articles thereof, including waste and scrap.						
8102.10.00	- Powders	5%	Free	15%	Free	689.12	kg
	- Other :						
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	Free	15%	Free	689.12	kg
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	Free	15%	Free	699.92	kg
8102.96.00	- - Wire	5%	Free	15%	Free	699.92	kg
8102.97.00	- - Waste and scraps	5%	Free	15%	Free	699.92	kg
8102.99.00	- - Other	5%	Free	15%	Free	699.92	kg
	81.03 Tantalum and articles thereof, including waste and scrap.						
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	Free	15%	Free	689.13	kg
8103.30.00	- Waste and scrap	5%	Free	15%	Free	689.13	kg
8103.90.00	- Other	5%	Free	15%	Free	699.93	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81.04 Magnesium and articles thereof, including waste and scrap.						
	- Unwrought magnesium :						
8104.11.00	- - Containing at least 99.8% by weight of magnesium	5%	Free	15%	Free	689.15	kg
8104.19.00	- - Other	5%	Free	15%	Free	689.15	kg
8104.20.00	- Waste and scrap	5%	Free	15%	Free	689.14	kg
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	5%	Free	15%	Free	699.94	kg
8104.90	- Other						
8104.90.10	- - - Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	5%	Free	15%	Free	699.94	kg
8104.90.90	- - - Other	5%	Free	15%	Free	699.94	kg
	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	5%	Free	15%	Free	689.81	kg
8105.30.00	- Waste and scrap	5%	Free	15%	Free	689.81	kg
8105.90.00	- Other	5%	Free	15%	Free	699.81	kg
8106.00.00	81.06 Bismuth and articles thereof, including waste and scrap.	5%	Free	15%	Free	689.92	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81.07 Cadmium and articles thereof, including waste and scrap.						
8107.20.00	- Unwrought cadmium; powders	5%	Free	15%	Free	689.82	kg
8107.30.00	- Waste and scrap	5%	Free	15%	Free	689.82	kg
8107.90.00	- Other	5%	Free	15%	Free	699.82	kg
	81.08 Titanium and articles thereof, including waste and scrap.						
8108.20.00	- Unwrought titanium; powders	5%	Free	15%	Free	689.83	kg
8108.30.00	- Waste and scrap	5%	Free	15%	Free	689.83	kg
8108.90.00	- Other	5%	Free	15%	Free	699.83	kg
	81.09 Zirconium and articles thereof, including waste and scrap.						
8109.20.00	- Unwrought zirconium; powders	5%	Free	15%	Free	689.84	kg
8109.30.00	- Waste and scrap	5%	Free	15%	Free	689.84	kg
8109.90.00	- Other	5%	Free	15%	Free	689.84	kg
	81.10 Antimony and articles thereof, including waste and scrap.						
8110.10.00	- Unwrought antimony; powders	5%	Free	15%	Free	689.93	kg
8110.20.00	- Waste and scrap	5%	Free	15%	Free	689.93	kg
8110.90.00	- Other	5%	Free	15%	Free	689.93	kg
8111.00.00	81.11 Manganese and articles thereof, including waste and scrap.	5%	Free	15%	Free	689.94	kg
	81.12 Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Beryllium :						
8112.12.00	- - Unwrought; powders	5%	Free	15%	Free	689.91	kg
8112.13.00	- - Waste and scrap	5%	Free	15%	Free	689.91	kg
8112.19.00	- - Other	5%	Free	15%	Free	689.91	kg
	- Chromium :						
8112.21.00	- - Unwrought; powders	5%	Free	15%	Free	689.95	kg
8112.22.00	- - Waste and scrap	5%	Free	15%	Free	689.95	kg
8112.29.00	- - Other	5%	Free	15%	Free	689.95	kg
	- Thallium :						
8112.51.00	- - Unwrought; powders	5%	Free	15%	Free	689.98	kg
8112.52.00	- - Waste and scrap	5%	Free	15%	Free	689.98	kg
8112.59.00	- - Other	5%	Free	15%	Free	689.98	kg
	- Other :						
8112.92.00	- - Unwrought; waste and scrap; powders	5%	Free	15%	Free	689.98	kg
8112.99.00	- - Other	5%	Free	15%	Free	689.98	kg
8113.00.00	81.13 Cermets and articles thereof, including waste and scrap.	5%	Free	15%	free	689.99	kg

Section XV
Chapter 82
Notes

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.

8201 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

8202 Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)

8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools

8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles

8205 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

8206 Tools of two or more of 8202 to 8205, put up in sets for retail sale

8207 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools

8208 Knives and cutting blades, for machines or for mechanical appliances

8209 Plates, sticks, tips and the like for tools, unmounted, of cermets

8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink

8211 Knives with cutting blades, serrated or not (including pruning knives), other than knives of 8208, and blades therefor

8212 Razors and razor blades (including razor blade blanks in strips)

8213 Scissors, tailors' shears and similar shears, and blades therefor

8214 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)

8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	695.1	kg
8201.30.00	- Mattocks, picks, hoes and rakes	5%	Free	15%	Free	695.1	kg
8201.40.00	- Axes, bill hooks and similar hewing tools	5%	Free	15%	Free	695.1	kg
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5%	Free	15%	Free	695.1	kg
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	5%	Free	15%	Free	695.1	kg
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	5%	Free	15%	Free	695.1	kg

Section XV
Chapter 82
82.02/82.03

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	82.02 Hand saws; blades for saws of all kinds (including slitting, slotting or tooth-less saw blades).						
8202.10.00	- Hand saws	5%	Free	15%	Free	695.21	kg
8202.20.00	- Band saw blades	5%	Free	15%	Free	695.5	kg
	- Circular saw blades (including slitting or slotting saw blades) :						
8202.31.00	- - With working part of steel	5%	Free	15%	Free	695.52	kg
8202.39.00	- - Other, including parts	5%	Free	15%	Free	695.53	kg
8202.40.00	- Chain saw blades	5%	Free	15%	Free	695.54	kg
	- Other saw blades :						
8202.91.00	- - Straight saw blades, for working metal	5%	Free	15%	Free	695.55	kg
8202.99.00	- - Other	5%	Free	15%	Free	695.59	kg
	82.03 Files, rasps, pliers (including cutting pliers), cutting pincers, tweezers, metal shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.						
8203.10.00	- Files, rasps and similar tools	5%	Free	15%	Free	695.22	kg
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	Free	15%	Free	695.23	kg
8203.30.00	- Metal cutting shears and similar tools	5%	Free	15%	Free	695.23	kg
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	Free	15%	Free	695.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	695.3	kg
8204.12.00	- - Adjustable	5%	Free	15%	Free	695.3	kg
8204.20.00	- Inter-changeable spanner sockets, with or without handles	5%	Free	15%	Free	695.3	no.
	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 framework.						
8205.10.00	- Drilling, threading or tapping tools	5%	Free	15%	Free	695.41	kg
8205.20.00	- Hammers and sledge hammers	5%	Free	15%	Free	695.42	kg
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	5%	Free	15%	Free	695.43	kg
8205.40.00	- Screw drivers	5%	Free	15%	Free	695.44	kg
	- Other hand tools (including glaziers' diamonds) :						
8205.51.00	- - Household tools	5%	Free	15%	Free	695.45	kg
8205.59.00	- - Other	5%	Free	15%	Free	695.45	kg

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8205.60.00	- Blow lamps	5%	Free	15%	Free	695.46	kg
	8205.70.00	- Vices, clamps and the like	5%	Free	15%	free	695.47	kg
●	8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	5%	Free	15%	Free	695.49	kg
	8206.00.00	82.06 Tools of two or more of of the headings 82.02 to 82.05, put up in sets for retail sale.	5%	Free	15%	Free	695.70	kg
		82.07 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.						
		- Rock drilling or earth boring tools :						
	8207.13.00	- - With working part of cermets	5%	Free	15%	Free	695.63	kg
	8207.19.00	- - Other, including parts	5%	Free	15%	Free	695.63	kg
	8207.20.00	- Dies for drawing or extruding metal	5%	Free	15%	Free	695.64	kg
	8207.30.00	- Tools for pressing, stamping or punching	5%	Free	15%	Free	695.64	kg
	8207.40.00	- Tools for tapping or threading	5%	Free	15%	Free	695.64	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8207.50.00	- Tools for drilling, other than for rock drilling	5%	Free	15%	Free	695.64	kg
8207.60.00	- Tools for boring or broaching	5%	Free	15%	Free	695.64	kg
8207.70.00	- Tools for milling	5%	Free	15%	Free	695.64	kg
8207.80.00	- Tools for turning	5%	Free	15%	Free	695.64	kg
8207.90.00	- Other interchangeable tools	5%	Free	15%	Free	695.64	kg
	82.08 Knives and cutting blades, for machines or for mechanical appliances.						
8208.10.00	- For metal working	5%	Free	15%	Free	695.61	kg
8208.20.00	- For wood working	5%	Free	15%	Free	695.61	kg
8208.30.00	- For kitchen appliances or for machines used by the food industry	5%	Free	15%	Free	695.61	kg
8208.40.00	- For agricultural, horticultural or forestry machines	5%	Free	15%	Free	695.61	kg
8208.90.00	- Other	5%	Free	15%	Free	695.61	kg
8209.00.00	82.09 Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	Free	15%	Free	695.62	kg
8210.00.00	82.10 Hand-operated mechanical appliances, weighing 10 Kg or less, used in the preparation, conditioning or serving of food or drink.	5%	Free	15%	Free	697.81	kg
	82.11 Knives with cutting blades, serrated or not (including pruning knives) other than knives of heading 82.08, and blades therefore.						
8211.10.00	- Sets of assorted articles	5%	Free	15%	Free	696.81	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
8211.91.00	- - Table knives having fixed blades	5%	Free	15%	Free	696.8	u
8211.92.00	- - Other knives having fixed blades	5%	Free	15%	Free	696.8	u
8211.93.00	- - Knives having other than fixed blades	5%	Free	15%	Free	696.8	u
8211.94.00	- - Blades	5%	Free	15%	Free	696.8	kg
8211.95.00	- - Handles of base metal	5%	Free	15%	Free	696.8	kg
	82.12 Razors and razor blades (including razor blade blanks in strips).						
8212.10.00	- Razors	5%	Free	15%	Free	696.31	u
8212.20.00	- Safety razor blades, including razor blade blanks in strips	5%	Free	15%	Free	696.35	u
8212.90.00	- Other parts	5%	Free	15%	Free	696.38	kg
8213.00.00	82.13 Scissors, tailors' shears and similar shears, and blades therefore.	5%	Free	15%	Free	696.4	kg
	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	5%	Free	15%	Free	696.51	kg
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	5%	Free	15%	Free	696.55	kg
8214.90.00	- Other	5%	Free	15%	Free	696.59	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	696.61	kg
8215.20.00	- Other sets of assorted articles	5%	Free	15%	Free	696.62	kg
	- Other :						
8215.91.00	- - Plated with precious metal	5%	Free	15%	Free	696.63	kg
8215.99.00	- - Other	5%	Free	15%	Free	696.69	kg

Section XV
Chapter 83
Note

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.

8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal

8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal

8303 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

8304 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 9403

8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal

8306 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal

8307 Flexible tubing of base metal, with or without fittings

8308 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

8309 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal

8310 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of 9405

8311 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	699.11	kg
8301.20.00	- Locks of a kind used for motor vehicles	5%	Free	15%	Free	699.11	kg
8301.30.00	- Locks of a kind used for furniture	5%	Free	15%	Free	699.11	kg
8301.40.00	- Other locks	5%	Free	15%	Free	699.11	kg
8301.50.00	- Clasps and frames with clasps, incorporating locks	5%	Free	15%	Free	699.11	kg
8301.60.00	- Parts	5%	Free	15%	Free	699.11	kg
8301.70.00	- Keys presented separately	5%	Free	15%	Free	699.11	kg
	83.02 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.						
8302.10	- Hinges :						
8302.10.10	- - - Butt hinges	5%	Free	15%	Free	699.13	kg
8302.10.90	- - - Other	5%	Free	15%	Free	699.13	kg
8302.20.00	- Castors	5%	Free	15%	Free	699.14	kg
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	5%	Free	15%	Free	699.15	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other mountings, fittings and similar articles :						
8302.41	- - Suitable for buildings						
8302.41.10	- - - Barrel bolts	5%	Free	15%	Free	699.16	kg
8302.41.90	- - - Other	5%	Free	15%	Free	699.16	kg
8302.42	- - Other, suitable for furniture :						
8302.42.10	- - - Barrel bolts	5%	Free	15%	Free	699.17	kg
8302.42.90	- - - Other	5%	Free	15%	Free	699.17	kg
8302.49	- - Other						
8302.49.10	- - - Barrel bolts	5%	Free	15%	Free	699.19	kg
8302.49.90	- - - Other	5%	Free	15%	Free	699.19	kg
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	5%	Free	15%	Free	699.19	kg
8302.60.00	- Automatic door closers	5%	Free	15%	Free	699.19	kg
8303.00.00	83.03 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.	15%	Free	15%	Free	699.12	kg
8304.00.00	83.04 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	32%	Free	15%	Free	895.11	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	895.12	kg
8305.20.00	- Staples in strips	15%	Free	15%	Free	895.12	kg
8305.90.00	- Other, including parts	15%	Free	15%	Free	895.12	kg
	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	5%	Free	15%	Free	699.52	kg
	- Statuettes and other ornaments :						
8306.21.00	- - Plated with precious metal	5%	Free	15%	Free	697.82	kg
8306.29.00	- - Other	5%	Free	15%	Free	697.82	kg
8306.30.00	- Photograph, picture or similar frames; mirrors	5%	Free	15%	Free	697.82	kg
	83.07 Flexible tubing of base metal, with or without fittings.						
8307.10.00	- Of iron or steel	5%	Free	15%	Free	699.51	kg
8307.90.00	- Of other base metal	5%	Free	15%	Free	699.51	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	83.08 Clasp, 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	5%	Free	15%	Free	699.33	kg
8308.20.00	- Tubular or fabricated rivets	5%	Free	15%	Free	699.33	kg
8308.90.00	- Other, including parts	5%	Free	15%	Free	699.33	kg
	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	32%	Free	15%	Free	699.53	kg
8309.90.00	- Other	15%	Free	15%	Free	699.53	kg
8310.00.00	83.10 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	5%	Free	15%	Free	699.54	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	699.55	kg
8311.20.00	- Cored wire of base metal, for electric arc-welding	5%	Free	15%	Free	699.55	kg
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5%	Free	15%	Free	699.55	kg
8311.90.00	- Other	5%	Free	15%	Free	699.55	kg

Section XVI

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

Notes.

1.- This Section does not cover :

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40,42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95 or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Additional Notes

1.- In this section "computer control" means a controlling unit that incorporates at least one electronic microcircuit that is part of the microcircuitry of the controlling unit, being microcircuitry that enables the unit :

(a) to store and process, or manipulate, data;

(b) when programmed to automatically control the operation of the appliance, machine or apparatus independently of human control;

(c) to wholly or substantially control the operation and movement of the appliance, machine or apparatus by the use of a numeric-servo closed loop; and

(d) to be re-programmable in respect of the units control of the appliance, machine or apparatus.

2.- For the purposes of Note 2 (a) to this section, the expression "respective headings" does not include headings in which goods are classifiable as parts.

3.- For the purposes of Note 2 (b) to this section, the expression "with the machines of that kind" means in the same heading as those machines unless there is a separate heading for parts of or for those machines (not being heading 84.85 or 85.48).

4.- The term "accessories" in heading 84.48, 84.66, 84.73 or 85.22 does not apply to goods which are otherwise described in any of the headings of Chapters 84 and 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 8508;

(f) Electro-mechanical domestic appliance of heading 8509; digital cameras of heading 85.25; or

Section XVI
Chapter 84
Notes

(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.

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 a 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 the conditions set fortin Note 5 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combine

(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 purpose of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 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 circuits boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

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

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

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

Subheading Note.

1.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer)

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

Additional Note.

1.- Items Nos 8470.10.10 and 8470.10.90 are also to be taken to apply to battery operated electronic calculators having provision for using external source of power. In these calculators the external source of power can only be used by means of a converter (AC adaptor) for conversion of electrical energy from the AC to DC form.

2.- In this Chapter, the "power of an internal combustion piston engine" shall be taken to be the net output, expressed in kilowatts, that the engine is capable of delivering continuously at a stated crackshaft speed under standard operating conditions.

8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
8403	Central heating boilers other than those of 8402
8404	Auxiliary plant for use with boilers of 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
8406	Steam turbines and other vapour turbines
8407	Spark-ignition reciprocating or rotary internal combustion piston engines
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
8409	Parts suitable for use solely or principally with the engines of 8407 or 8408
8410	Hydraulic turbines, water wheels, and regulators therefor
8411	Turbo-jets, turbo-propellers and other gas turbines
8412	Other engines and motors
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of 8415
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14) for treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
8422	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
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines ; weighing machine weights of all kinds

8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
8430	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
8431	Parts suitable for use solely or principally with the machinery of 8425 to 8430
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of 8437
8434	Milking machines and dairy machinery
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
8440	Book-binding machinery, including book-sewing machines
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
8442	Machinery, apparatus and equipment (other than the machine-tools of 8456 to 8465), 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)
8443	Printing machinery used for printing by means of the printing type, blocks, 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.

8444 Machines for extruding, drawing, texturing or cutting man-made textile materials

8445 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of 8446 or 8447

8446 Weaving machines (looms)

8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

8448 Auxiliary machinery for use with machines of 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)

8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats

8450 Household or laundry-type washing machines, including machines which both wash and dry

8451 Machinery (other than machines of 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and 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

8452 Sewing machines, other than book-sewing machines of 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles

8453 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines

8454 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries

8455 Metal-rolling mills and rolls therefor

● 8456 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

8457 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal

8458 Lathes (including turning centres) for removing metal

8459 Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58

8460 Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of 8461

8461 Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included

8462 Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above

8463 Other machine-tools for working metal, or cermets, without removing material

8464 Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass

8465 Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials

8466 Parts and accessories suitable for use solely or principally with the machines of 8456 to 8465, 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

8467 Tools for working in the hand, pneumatic hydraulic or with self-contained electric or non-electric motor

8468 Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of 8515; gas-operated surface tempering machines and appliances

8469 Typewriters other than printers of heading 84.43; word-processing machines

8470 Calculating machines and pocket size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers

8471 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included

8472 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)

8473 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of 8469 to 8472

8474 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand

8475 Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware

8476 Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines

8477 Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter

8478 Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter

8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter

8480 Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics

8481 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves

8482 Ball or roller bearings

8483 Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints

8484 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals

8486 Machinery 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.

8487 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.01 Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.						
8401.10.00	- Nuclear reactors	5%	Free	15%	Free	718.71	kg
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	5%	Free	15%	Free	728.47	kg
8401.30.00	- Fuel elements (cartridges), non-irradiated	5%	Free	15%	Free	718.77	kg
8401.40.00	- Parts of nuclear reactors	5%	Free	15%	Free	718.78	kg
	84.02 Steam or other vapour generating boilers (other than entral heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.						
	- Steam or other vapour generating boilers :						
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour :						
8402.11.10	- - - Wood fired boilers	5%	Free	15%	Free	711.11	kg
8402.11.90	- - - Other	5%	Free	15%	Free	711.11	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour :						
8402.12.10	- - - Wood fired boilers	5%	Free	15%	Free	711.11	kg
8402.12.90	- - - Other	5%	Free	15%	Free	711.11	kg
8402.19	- - Other vapour generating boilers, including hybrid boilers :						
8402.19.10	- - - Wood fired boilers	5%	Free	15%	Free	711.11	kg
8402.19.90	- - - Other	5%	Free	15%	Free	711.11	kg
8402.20	- Super-heated water boilers :						
8402.20.10	- - - Wood fired boilers	5%	Free	15%	Free	711.12	kg
8402.20.90	- - - Other	5%	Free	15%	Free	711.12	kg
8402.90	- Parts						
8402.90.10	- - - Suitable for use solely or principally with boilers falling under item Nos. 8402.11.10, 8402.12.10 8402.19.10 and 8402.20.10	5%	Free	15%	Free	711.91	kg
8402.90.90	- - - Other	5%	Free	15%	Free	711.91	kg
	84.03 Central heating boilers other than those of heading 84.02.						
8403.10.00	- Boilers	5%	Free	15%	Free	812.17	u
8403.90.00	- Parts	5%	Free	15%	Free	812.19	kg
	84.04 Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.						
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	5%	Free	15%	Free	711.21	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8404.20.00	- Condensers for steam or other vapour power units	5%	Free	15%	Free	711.22	kg
8404.90.00	- Parts	5%	Free	15%	Free	711.92	kg
	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 gene-rators, with or without their purifiers	5%	Free	15%	Free	741.71	kg
8405.90.00	- Parts	5%	Free	15%	Free	741.72	kg
	84.06 Steam turbines and other vapour turbines.						
8406.10.00	- Turbines for marine propulsion	5%	Free	15%	Free	712.11	kg
	- Other turbines :						
8406.81.00	- - Of an output exceeding 40MW	5%	Free	15%	Free	712.19	kg
8406.82.00	- - Of an output not exceeding 40MW	5%	Free	15%	Free	712.19	kg
8406.90.00	- Parts	5%	Free	15%	Free	712.8	kg
	84.07 Spark-ignition recipro-cating or rotary internal combustion piston engines.						
8407.10.00	- Aircraft engines	5%	Free	15%	Free	713.11	u
	- Marine propulsion engines :						
8407.21	- - Outboard motors						
8407.21.10	- - - Outboard motors not exceeding 30 kw	Free	Free	15%	Free	713.31	u
8407.21.90	- - - Outboard motors exceeding 30 kw	Free	Free	15%	Free	713.31	u
8407.29.00	- - Other	5%	Free	15%	Free	713.32	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- 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	15%	Free	15%	Free	713.21	u
8407.32.00	- - of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	15%	Free	15%	Free	713.21	u
8407.33.00	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	15%	Free	15%	Free	713.21	u
8407.34.00	- - Of a cylinder capacity exceeding 1,000 cc	15%	Free	15%	Free	713.22	u
8407.90.00	- Other engines	15%	Free	15%	Free	713.81	u
	84.08 Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).						
8408.10.00	- Marine propulsion engines	5%	Free	15%	Free	713.33	u
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	15%	Free	15%	Free	713.23	u
8408.90.00	- Other engines	5%	Free	15%	Free	713.82	u
	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	5%	Free	15%	Free	713.19	kg
	- Other						
8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	15%	Free	15%	Free	713.91	kg
8409.99.00	- - Other	5%	Free	15%	Free	713.92	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.10 Hydraulic turbines, water wheels, and regulators therefore.						
	- Hydraulic turbines and water wheels :						
8410.11.00	- - Of a power not exceeding 1,000 kW	5%	Free	15%	Free	718.11	u
8410.12.00	- - Of a power exceeding 1,000 kw but not exceeding 10,000 kW	5%	Free	15%	Free	718.11	u
8410.13.00	- - Of a power exceeding 10,000 kW	5%	Free	15%	Free	718.11	u
8410.90.00	- Parts, including regulators	5%	Free	15%	Free	718.19	kg
	84.11 Turbo-jets, turbo-propellers and other gas turbines.						
	- Turbo-jets :						
8411.11.00	- - Of a thrust not exceeding 25 kN	5%	Free	15%	Free	714.41	u
8411.12.00	- - Of a thrust exceeding 25 kN	5%	Free	15%	Free	714.41	u
	- Turbo-propellers :						
8411.21.00	- - Of a power not exceeding 1,100 kW	5%	Free	15%	Free	714.81	u
8411.22.00	- - Of a power exceeding 1,100 kW	5%	Free	15%	Free	714.81	u
	- Other gas turbines :						
8411.81.00	- - Of a power not exceeding 5,000 kW	5%	Free	15%	Free	714.89	u
8411.82.00	- - Of a power exceeding 5,000 kW	5%	Free	15%	Free	714.89	u
	- Parts :						
8411.91.00	- - Of turbo-jets or turbo-propellers	5%	Free	15%	Free	714.91	u
8411.99.00	- - Other	5%	Free	15%	Free	714.99	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.12 Other engines and motors.						
8412.10.00	- Reaction engines other than turbo-jets	5%	Free	15%	Free	714.49	u
	- Hydraulic power engines and motors :						
8412.21.00	- - Linear acting (cylinders)	5%	Free	15%	Free	718.91	u
8412.29.00	- - Other	5%	Free	15%	Free	718.93	u
	- Pneumatic power engines and motors :						
8412.31.00	- - Linear acting (cylinders)	5%	Free	15%	Free	718.92	u
8412.39.00	- - Other	5%	Free	15%	Free	718.93	u
8412.80	- Other						
8412.80.10	- - - Wind engines (windmills)	5%	Free	15%	Free	718.93	u
8412.80.90	- - - Other	5%	Free	15%	Free	718.93	u
8412.90.00	- Parts	5%	Free	15%	Free	718.99	kg
	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	5%	Free	15%	Free	742.11	u
8413.19.00	- - Other	5%	Free	15%	Free	742.19	u
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	Free	15%	free	742.71	u
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	Free	15%	Free	742.2	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8413.40.00	- Concrete pumps	5%	Free	15%	Free	742.3	u
8413.50.00	- Other reciprocating positive displacement pumps	5%	Free	15%	Free	742.4	u
8413.60.00	- Other rotary positive displacement pumps	5%	Free	15%	Free	742.5	u
8413.70.00	- Other centrifugal pumps	5%	Free	15%	Free	742.6	u
	- Other pumps; liquid elevators :						
8413.81.00	- - Pumps	5%	Free	15%	Free	742.71	u
8413.82.00	- - Liquid elevators	5%	Free	15%	Free	742.75	u
	- Parts :						
8413.91.00	- - Of pumps	5%	Free	15%	Free	742.91	kg
8413.92.00	- - Of liquid elevators	5%	Free	15%	Free	742.95	kg
	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	5%	Free	15%	Free	743.11	u
8414.20.00	- Hand - or foot-operated air pumps	5%	Free	15%	Free	743.13	u
8414.30.00	- Compressors of a kind used in refrigerating equipment	5%	Free	15%	Free	743.15	u
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	5%	Free	15%	Free	743.17	u
	- Fans :						
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	15%	10%	15%	Free	743.41	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8414.59.00	- - Other	15%	10%	15%	Free	743.43	u
8414.60.00	- Hoods having a maximum horizontal side exceeding 120 cm	5%	10%	15%	Free	743.45	u
8414.80.00	- Other	15%	10%	15%	Free	743.19	u
8414.90.00	- Parts	5%	Free	15%	Free	743.81	kg
	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”	15%	10%	15%	Free	741.51	u
8415.20.00	- Of a kind used for persons, in motor vehicles	15%	10%	15%	Free	741.52	u
	- Other :						
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15%	10%	15%	Free	741.55	u
8415.82.00	- - Other, incorporating a refrigerating unit	15%	10%	15%	Free	741.55	u
8415.83.00	- - Not incorporating a refrigerating unit	15%	10%	15%	Free	741.55	u
8415.90.00	- Parts	15%	Free	15%	Free	741.59	kg
	84.16 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.						
8416.10.00	- Furnace burners for liquid fuel	5%	Free	15%	Free	741.21	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8416.20.00	- Other furnace burners, including combination burners	5%	Free	15%	Free	741.23	kg
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	Free	15%	Free	741.25	kg
8416.90.00	- Parts	5%	Free	15%	Free	741.28	kg
	84.17 Industrial or laboratory furnaces and ovens, including incinerators, non-electric.						
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5%	Free	15%	Free	741.36	u
8417.20.00	- Bakery ovens, including biscuit ovens	5%	Free	15%	Free	741.37	u
8417.80.00	- Other	5%	Free	15%	Free	741.38	u
8417.90.00	- Parts	5%	Free	15%	Free	741.39	kg
	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	- Combined refrigerator-freezers, fitted with separate external doors	15%	5%	15%	Free	775.21	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Refrigerators, household type :						
8418.21.00	- - Compression-type	15%	5%	15%	Free	775.21	u
8418.29.00	- - Other	15%	5%	15%	Free	775.21	u
8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity	15%	5%	15%	Free	775.22	u
8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	15%	5%	15%	Free	775.22	u
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment						
8418.50.10	- - - Dispensers of a kind suitable for use in hotels, restaurants and the like	5%	Free	15%	Free	741.43	u
8418.50.90	- - - Other	5%	Free	15%	Free	741.43	u
	- Other refrigerating or freezing equipment; heat pumps :						
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	5%	Free	15%	Free	741.45	u
8418.69	- - Other						
8418.69.10	- - - Condensing unit, self contained comprising a compressor, condenser and pump for use with air conditioning units	15%	Free	15%	Free	741.45	u
8418.69.90	- - - Other	5%	Free	15%	Free	741.45	u
	- Parts						
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	5%	Free	15%	Free	741.49	kg
8418.99.00	- - Other	5%	Free	15%	Free	741.49	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.19 Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.						
	- Instantaneous or storage water heaters, non-electric :						
8419.11.00	- - Instantaneous gas water heaters	15%	Free	15%	Free	741.81	u
8419.19.00	- - Other	15%	Free	15%	Free	741.82	u
8419.20.00	- Medical, surgical or laboratory sterilisers	Free	Free	15%	Free	741.83	u
	- Dryers :						
8419.31.00	- - For agricultural products	Free	Free	15%	Free	741.84	u
8419.32.00	- - For wood, paper pulp, paper or paperboard	5%	Free	15%	Free	741.85	u
8419.39.00	- - Other	5%	Free	15%	Free	741.86	u
8419.40.00	- Distilling or rectifying plant	5%	Free	15%	Free	741.73	u
8419.50.00	- Heat exchange units	5%	Free	15%	Free	741.74	u
8419.60.00	- Machinery for liquefying air or other gases	5%	Free	15%	Free	741.75	u
	- Other machinery, plant and equipment :						
8419.81.00	- - For making hot drinks or for cooking or heating food	5%	Free	15%	Free	741.87	u
8419.89.00	- - Other	5%	Free	15%	Free	741.89	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8419.90	- Parts :						
8419.90.10	- - - Suitable for use solely or principally with water heaters respectively falling within items Nos 8419.11.00 and 8419.19.00	15%	Free	15%	Free	741.9	kg
8419.90.90	- - - Other	5%	Free	15%	Free	741.99	kg
	84.20 Calendering or other rolling machines, other than for metals or glass, and cylinders therefore.						
8420.10.00	- Calendering or other rolling machines	5%	Free	15%	Free	745.91	u
	- Parts :						
8420.91.00	- - Cylinders	5%	Free	15%	Free	745.93	kg
8420.99.00	- - Other	5%	Free	15%	Free	745.93	kg
	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	Free	Free	15%	Free	743.51	u
8421.12.00	- - Clothes-dryers	5%	Free	15%	Free	743.55	u
8421.19.00	- - Other	5%	Free	15%	Free	743.59	u
	- Filtering or purifying machinery and apparatus for liquids :						
8421.21.00	- - For filtering or purifying water	5%	Free	15%	Free	743.61	u
8421.22.00	- - For filtering or purifying beverages other than water	5%	Free	15%	Free	743.62	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8421.23.00	- - Oil or petrol-filters for internal combustion engines	5%	Free	15%	Free	743.63	u
8421.29.00	- - Other	5%	Free	15%	Free	743.67	u
	- Filtering or purifying machinery and apparatus for gases :						
8421.31.00	- - Intake air filters for internal combustion engines	5%	Free	15%	Free	743.64	u
8421.39.00	- - Other	5%	Free	15%	Free	743.69	u
8421.91	- Parts :						
8421.91.00	- - Of centrifuges, including centrifugal driers	5%	Free	15%	Free	743.91	kg
8421.99	- - Other						
8421.99.10	- - - Suitable for use solely or principally with cream separators falling within item No. 8421.11.00	Free	Free	15%	Free	743.95	kg
8421.99.90	- - - Other	5%	Free	15%	Free	743.95	kg
	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	15%	10%	15%	Free	775.3	u
8422.19.00	- - Other	5%	Free	15%	Free	745.21	u
8422.20.00	- Machinery for cleaning or drying bottles or other containers	5%	Free	15%	Free	745.23	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	5%	Free	15%	Free	745.27	u
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	Free	15%	Free	745.27	u
8422.90	- Parts						
8422.90.10	- - - Suitable for machines falling within item No. 8422.11.00 and 8422.19.00	5%	Free	15%	Free	745.29	kg
8422.90.90	- - - Other	5%	Free	15%	Free	745.29	kg
	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 machine, including baby scales; household scales	15%	Free	15%	Free	745.32	u
8423.20.00	- Scales for continuous weighing of goods on conveyors	5%	Free	15%	Free	745.31	u
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	Free	15%	Free	743.31	u
	- Other weighing machinery						
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 Kg	15%	Free	15%	Free	745.31	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8423.82	- - Having a maximum weighing capacity exceeding 30 Kg but not exceeding 5,000 kg						
8423.82.10	- - - Portable or mobile platform type scales	5%	Free	15%	Free	745.31	u
8423.82.90	- - - Other	5%	Free	15%	Free	745.31	u
8423.89.00	- - Other	5%	Free	15%	Free	745.31	u
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :						
8423.90.10	- - - Weighing machine weights of all kinds	15%	Free	15%	Free	745.39	kg
	- - - Parts of weighing machinery :						
8423.90.91	- - - - Suitable for use solely or principally with weighing machinery and scales respectively falling within items Nos. 8423.10.00, 8423.81.00 and 8423.82.10	15%	Free	15%	Free	745.39	kg
8423.90.99	- - - - Other	5%	Free	15%	Free	745.39	kg
	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	Free	Free	15%	Free	745.61	u
8424.20.00	- Spray guns and similar appliances	Free	Free	15%	Free	745.62	u
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	5%	Free	15%	Free	745.63	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other appliances :						
8424.81.00	- - Agricultural or horticultural	Free	Free	15%	Free	745.64	u
8424.89.00	- - Other	Free	Free	15%	Free	745.65	u
8424.90.00	- Parts	Free	Free	15%	free	745.68	kg
	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	5%	Free	15%	Free	744.21	u
8425.19.00	- - Other	5%	Free	15%	Free	744.21	u
	- Winches; capstans :						
8425.31.00	- - Powered by electric motor	5%	Free	15%	Free	744.25	u
8425.39.00	- - Other	5%	Free	15%	Free	744.25	u
	- Jacks; hoists of a kind used for raising vehicles :						
8425.41.00	- - Built-in jacking systems of a type used in garages	5%	Free	15%	Free	744.41	u
8425.42.00	- - Other jacks and hoists, hydraulic	5%	Free	15%	Free	744.43	u
8425.49.00	- - Other	5%	Free	15%	Free	744.49	u
	84.26 Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.						
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :						
8426.11	- - Overhead travelling cranes on fixed support						
8426.11.10	- - - New	5%	5%	15%	Free	744.31	u
8426.11.90	- - - Used or reconditioned	15%	Free	15%	Free	744.31	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8426.12	- - Mobile lifting cranes on tyres and straddle carriers						
8426.12.10	- - - New	5%	5%	15%	Free	744.32	u
8426.12.90	- - - Used or reconditioned	15%	Free	15%	Free	744.32	u
8426.19	- - Other						
8426.19.10	- - - New	5%	5%	15%	Free	744.33	u
8426.19.90	- - - Used or reconditioned	15%	Free	15%	Free	744.33	u
8426.20	- Tower cranes						
8426.20.10	- - - New	5%	5%	15%	Free	744.34	u
8426.20.90	- - - Used or reconditioned	15%	Free	15%	Free	744.34	u
8426.30	- Portal or pedestal jib cranes						
8426.30.10	- - - New	5%	5%	15%	Free	744.35	u
8426.30.90	- - - Used or reconditioned	15%	Free	15%	Free	744.35	u
	- Other machinery, self-propelled :						
8426.41	- - On tyres						
8426.41.10	- - - New	5%	5%	15%	Free	744.37	u
8426.41.90	- - - Used or reconditioned	15%	Free	15%	Free	744.37	u
8426.49	- - Other						
8426.49.10	- - - New	5%	5%	15%	Free	744.37	u
8426.49.90	- - - Used or reconditioned	15%	Free	15%	Free	744.37	u
	- Other machinery :						
8426.91	- - Designed for mounting on road vehicles						
8426.91.10	- - - New	5%	5%	15%	Free	744.39	u
8426.91.90	- - - Used or reconditioned	15%	Free	15%	Free	744.39	u
8426.99	- - Other						
8426.99.10	- - - New	5%	5%	15%	Free	744.39	u
8426.99.90	- - - Used or reconditioned	15%	Free	15%	Free	744.39	u
	84.27 Fork-lift trucks; other works trucks fitted with lifting or handling equipment.						
8427.10	- Self-propelled trucks powered by an electric motor						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8427.10.10	- - - New	5%	5%	15%	Free	744.11	u
8427.10.90	- - - Used or reconditioned	15%	Free	15%	Free	744.11	u
8427.20	- Other self-propelled trucks						
8427.20.10	- - - New	5%	5%	15%	Free	744.12	u
8427.20.90	- - - Used or reconditioned	15%	Free	15%	Free	744.12	u
8427.90	- Other trucks						
8427.90.10	- - - New	5%	5%	15%	Free	744.13	u
8427.90.90	- - - Used or reconditioned	15%	Free	15%	Free	744.13	u
	84.28 Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).						
8428.10.00	- Lifts and skip hoists	5%	Free	15%	Free	744.81	u
8428.20.00	- Pneumatic elevators and conveyors	5%	Free	15%	Free	744.71	u
	- Other continuous-action elevators and conveyors, for goods or materials :						
8428.31.00	- - Specially designed for underground use	5%	Free	15%	Free	744.72	u
8428.32.00	- - Other, bucket type	5%	Free	15%	Free	744.73	u
8428.33.00	- - Other, belt type	5%	Free	15%	Free	744.74	u
8428.39.00	- - Other	5%	Free	15%	Free	744.79	u
8428.40.00	- Escalators and moving walkways	5%	Free	15%	Free	744.85	u
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	Free	15%	Free	744.89	u
8428.90.00	- Other machinery	5%	Free	15%	Free	744.89	u
	84.29 Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.						
	- Bulldozers and angledozers :						
8429.11	- - Track laying						
8429.11.10	- - - New	5%	5%	15%	Free	723.11	u
8429.11.90	- - - Used or reconditioned	15%	Free	15%	Free	723.11	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8429.19	- - Other						
8429.19.10	- - - New	5%	5%	15%	Free	723.11	u
8429.19.90	- - - Used or reconditioned	15%	Free	15%	Free	723.11	u
8429.20	- Graders and levelers						
8429.20.10	- - - New	5%	5%	15%	Free	723.12	u
8429.20.90	- - - Used or reconditioned	15%	Free	15%	Free	723.12	u
8429.30	- Scrapers						
8429.30.10	- - - New	5%	5%	15%	Free	723.31	u
8429.30.90	- - - Used or reconditioned	15%	Free	15%	Free	723.31	u
8429.40	- Tamping machines and road rollers						
8429.40.10	- - - New	5%	5%	15%	Free	723.33	u
8429.40.90	- - - Used or reconditioned	15%	Free	15%	Free	723.33	u
	- Mechanical shovels, excavators and shovel loaders :						
8429.51	- - Front-end shovels loaders						
8429.51.10	- - - New	5%	5%	15%	Free	723.21	u
8429.51.90	- - - Used or reconditioned	15%	Free	15%	Free	723.21	u
8429.52	- - Machinery with a 360° revolving superstructure						
8429.52.10	- - - New	5%	5%	15%	Free	723.22	u
8429.52.90	- - - Used or reconditioned	15%	Free	15%	Free	723.22	u
8429.59	- - Other						
8429.59.10	- - - New	5%	5%	15%	Free	723.22	u
8429.59.90	- - - Used or reconditioned	15%	Free	15%	Free	723.29	u
	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	- Pile-drivers and pile-extractors						
8430.10.10	- - - New	5%	5%	15%	Free	723.41	u
8430.10.90	- - - Used or reconditioned	15%	Free	15%	Free	723.41	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8430.20	- Snow-ploughs and snow-blowers						
8430.20.10	- - - New	5%	5%	15%	Free	723.42	u
8430.20.90	- - - Used or reconditioned	15%	Free	15%	Free	723.42	u
	- Coal or rock cutters and tunnelling machinery :						
8430.31	- - Self-propelled						
8430.31.10	- - - New	5%	5%	15%	Free	723.35	u
8430.31.90	- - - Used or reconditioned	15%	Free	15%	Free	723.35	u
8430.39	- - Other						
8430.39.10	- - - New	5%	5%	15%	Free	723.43	u
8430.39.90	- - - Used or reconditioned	15%	Free	15%	Free	723.43	u
	- Other boring or sinking machinery :						
8430.41	- - Self-propelled						
8430.41.10	- - - New	5%	5%	15%	Free	723.37	u
8430.41.90	- - - Used or reconditioned	15%	Free	15%	Free	723.37	u
8430.49	- - Other						
8430.49.10	- - - New	5%	5%	15%	Free	723.44	u
8430.49.90	- - - Used or reconditioned	15%	Free	15%	Free	723.44	u
8430.50	- Other machinery, self-propelled						
8430.50.10	- - - New	5%	5%	15%	Free	723.39	u
8430.50.90	- - - Used or reconditioned	15%	Free	15%	Free	723.39	u
	- Other machinery, not self-propelled :						
8430.61	- - Tamping or compacting machinery						
8430.61.10	- - - New	5%	5%	15%	Free	723.45	u
8430.61.90	- - - Used or reconditioned	15%	Free	15%	Free	723.45	u
8430.69	- - Other						
8430.69.10	- - - New	5%	5%	15%	Free	723.45	u
8430.69.90	- - - Used or reconditioned	15%	Free	15%	Free	723.47	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.31 Parts suitable for use solely or principally with the machinery of headings 84.25 and 84.30.						
8431.10.00	- Of machinery of heading 84.25	5%	Free	15%	Free	744.91	kg
8431.20.00	- Of machinery of heading 84.27	5%	Free	15%	Free	744.92	kg
	- Of machinery of heading 84.28 :						
8431.31.00	- - Of lifts, skip hoists or escalators	5%	Free	15%	Free	744.93	kg
8431.39.00	- - Other	5%	Free	15%	Free	744.94	kg
	- Of machinery of heading 84.26, 84.29 or 84.30 :						
8431.41.00	- - Buckets, shovels, grabs and grips	5%	Free	15%	Free	723.91	kg
8431.42.00	- - Bulldozer or angledozer blades	5%	Free	15%	Free	723.92	kg
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5%	Free	15%	Free	723.93	kg
8431.49.00	- - Other	5%	Free	15%	Free	723.99	kg
	84.32 Agricultural, horticultural or forestry machinery for soil preparation or cultivation lawn or sports-ground rollers.						
8432.10.00	- Ploughs	Free	Free	15%	Free	721.11	u
	- Harrows, scarifiers, cultivators, weeders and hoes :						
8432.21.00	- - Disc harrows	Free	Free	15%	Free	721.13	u
8432.29.00	- - Other	Free	Free	15%	Free	721.13	u
8432.30.00	- Seeders, planters and transplanters	Free	Free	15%	Free	721.12	u
8432.40.00	- Manure spreaders and fertiliser distributors	Free	Free	15%	Free	721.12	u
8432.80.00	- Other machinery	Free	Free	15%	Free	721.18	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8432.90.00	- Parts	Free	Free	15%	Free	721.19	kg
	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	5%	Free	15%	Free	721.21	u
8433.19	- - Other						
8433.19.10	- - - Other lawn mowers, powered	5%	Free	15%	Free	721.21	u
8433.19.90	- - - Other	Free	Free	15%	Free	721.21	u
8433.20.00	- Other mowers, including cutter bars for tractor mounting	Free	Free	15%	Free	721.23	u
8433.30.00	- Other haymaking machinery	Free	Free	15%	Free	721.23	u
8433.40.00	- Straw or fodder balers, including pick-up balers	Free	Free	15%	Free	721.23	u
	- Other harvesting machinery; threshing machinery :						
8433.51.00	- - Combine harvester-threshers	Free	Free	15%	Free	721.22	u
8433.52.00	- - Other threshing machinery	Free	Free	15%	Free	721.23	u
8433.53.00	- - Root or tuber harvesting machines	Free	Free	15%	Free	721.23	u
8433.59.00	- - Other	Free	Free	15%	Free	721.23	u
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Free	15%	Free	721.26	u
8433.90	- Parts						
8433.90.10	- - - Suitable for use solely or principally with mowers falling within items nos. 8433.11.00 and 8433.19.10	5%	Free	15%	Free	721.29	kg
8433.90.90	- - - Other	Free	Free	15%	Free	721.29	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.34 Milking machines and dairy machinery.						
8434.10.00	- Milking machines	Free	Free	15%	Free	721.31	u
8434.20.00	- Dairy machinery	Free	Free	15%	Free	721.38	u
8434.90.00	- Parts	Free	Free	15%	Free	721.39	kg
	84.35 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.						
8435.10.00	- Machinery	Free	Free	15%	Free	721.91	u
8435.90.00	- Parts	Free	Free	15%	Free	721.98	kg
	84.36 Other agricultural, horti-cultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.						
8436.10.00	- Machinery for preparing animal feeding stuffs	Free	Free	15%	Free	721.96	u
	- Poultry-keeping machinery; poultry incubators and brooders :						
8436.21.00	- - Poultry incubators and brooders	Free	Free	15%	Free	721.95	u
8436.29.00	- - Other	Free	Free	15%	Free	721.95	u
8436.80.00	- Other machinery	Free	Free	15%	Free	721.96	u
	- Parts :						
8436.91.00	- - Of poultry-keeping machinery or poultry incubators and brooders	Free	Free	15%	Free	721.99	kg
8436.99.00	- - Other	Free	Free	15%	Free	721.99	kg
	84.37 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.						
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Free	15%	Free	721.27	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8437.80.00	- Other machinery	Free	Free	15%	Free	727.11	u
8437.90.00	- Parts	Free	Free	15%	Free	727.19	kg
	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	5%	Free	15%	Free	727.22	u
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	5%	Free	15%	Free	727.22	u
8438.30.00	- Machinery for sugar manufacture	Free	Free	15%	Free	727.22	u
8438.40.00	- Brewery machinery	5%	Free	15%	Free	727.22	u
8438.50.00	- Machinery for the preparation of meat or poultry	5%	Free	15%	Free	727.22	u
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	5%	Free	15%	Free	727.22	u
8438.80.00	- Other machinery	5%	Free	15%	Free	727.22	u
8438.90.00	- Parts	5%	Free	15%	Free	727.29	kg
	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	5%	Free	15%	Free	725.11	u
8439.20.00	- Machinery for making paper or paperboard	5%	Free	15%	Free	725.12	u
8439.30.00	- Machinery for finishing paper or paper board	5%	Free	15%	Free	725.12	u
	- Parts :						
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	5%	Free	15%	Free	725.91	kg
8439.99.00	- - Other	5%	Free	15%	Free	725.91	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.40 Book-binding machinery, including book-sewing machines.						
8440.10.00	- Machinery	5%	Free	15%	Free	726.81	u
8440.90.00	- Parts	5%	Free	15%	Free	726.89	kg
	84.41 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.						
8441.10.00	- Cutting machines	5%	Free	15%	Free	725.21	u
8441.20.00	- Machines for making bags, sacks or envelopes	5%	Free	15%	Free	725.23	u
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	Free	15%	Free	725.25	u
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	5%	Free	15%	Free	725.27	u
8441.80.00	- Other machinery	5%	Free	15%	Free	725.29	u
8441.90.00	- Parts	5%	Free	15%	Free	725.99	kg
	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	5%	Free	15%	Free	726.31	u
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	5%	Free	15%	Free	726.91	kg
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5%	Free	15%	Free	726.35	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2) (3)	(4)	(5)	(6)	(7)	(8)	
	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	5%	Free	15%	Free	726.51	u
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)	5%	Free	15%	Free	726.55	u
8443.13.00	- - Other offset printing machinery	5%	Free	15%	Free	726.59	u
8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	5%	Free	15%	Free	726.61	u
8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	5%	Free	15%	Free	726.61	u
8443.16.00	- - Flexographic printing machinery	5%	Free	15%	Free	726.63	u
8443.17.00	- - Gravure printing machinery	5%	Free	15%	Free	726.65	u
8443.19.00	- - Other	5%	Free	15%	Free	726.69	u
	- 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	15%	Free	15%	Free	751.94	u
8443.32.00	- - Other, capable of connecting to an automatic data machine or to a network	15%	Free	15%	Free	726.95	u
8443.39.00	- - Other	15%	Free	15%	Free	726.96	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- 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	5%	Free	15%	Free	726.99	u
8443.99.00	- - Other	15%	Free	15%	Free	751.97	u
8444.00.00	84.44 Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%	Free	15%	Free	724.41	u
	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	5%	Free	15%	Free	724.42	u
8445.12.00	- - Combing machines	5%	Free	15%	Free	724.42	u
8445.13.00	- - Drawing or roving machines	5%	Free	15%	Free	724.42	u
8445.19.00	- - Other	5%	Free	15%	Free	724.42	u
8445.20.00	- Textile spinning machines	5%	Free	15%	Free	724.43	u
8445.30.00	- Textile doubling or twisting machines	5%	Free	15%	Free	724.43	u
8445.40.00	- Textile winding (including weft-winding) or reeling machines	5%	Free	15%	Free	724.43	u
8445.90.00	- Other	5%	Free	15%	Free	724.54	u
	84.46 Weaving machines (looms).						
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	5%	Free	15%	Free	724.51	u
	- For weaving fabrics of a width exceeding 30 cm, shuttle type :						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8446.21.00	- - Power looms	5%	Free	15%	Free	724.51	u
8446.29.00	- - Other	5%	Free	15%	Free	724.51	u
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	Free	15%	Free	724.51	u
	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	5%	Free	15%	Free	724.52	u
8447.12.00	- - With cylinder diameter exceeding 165 mm	5%	Free	15%	Free	724.52	u
8447.20.00	- Flat knitting machines; stitch-bonding machines	5%	Free	15%	Free	724.52	u
8447.90.00	- Other	5%	Free	15%	Free	724.53	u
	84.48 Auxiliary machinery for use with machines of heading No. 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, punching or assembling machines for use therewith	5%	Free	15%	Free	724.61	kg
8448.19.00	- - Other	5%	Free	15%	Free	724.61	kg
8448.20.00	- Parts and accessories of machines of heading No. 84.44, or of their auxiliary machinery	5%	Free	15%	Free	724.49	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :						
8448.31.00	- - Card clothing	5%	Free	15%	Free	724.49	kg
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	5%	Free	15%	Free	724.49	kg
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	5%	Free	15%	Free	724.49	kg
8448.39.00	- - Other	5%	Free	15%	Free	724.49	kg
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :						
8448.42.00	- - Reeds for looms, healds, and heald-frames	5%	Free	15%	Free	724.67	kg
8448.49.00	- - Other	5%	Free	15%	Free	724.67	kg
	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :						
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	5%	Free	15%	Free	724.68	kg
8448.59.00	- - Other	5%	Free	15%	Free	724.68	kg
8449.00.00	84.49 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5%	Free	15%	Free	724.55	kg
	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	15%	10%	15%	Free	775.11	u
8450.12.00	- - Other machines, with built-in centrigugal drier	15%	10%	15%	Free	775.11	u
8450.19.00	- - Other	15%	10%	15%	Free	775.11	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 Kg	15%	10%	15%	Free	724.71	u
8450.90.00	- Parts	5%	Free	15%	Free	724.91	kg
	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	5%	Free	15%	Free	724.72	u
	- Drying machines :						
8451.21.00	- - Each of a dry linen capacity not exceeding 10 Kg	5%	10%	15%	Free	775.12	u
8451.29.00	- - Other	5%	Free	15%	Free	724.73	u
8451.30.00	- Ironing machines and presses (including fusing presses)	5%	Free	15%	Free	724.74	u
8451.40.00	- Washing, bleaching or dyeing machines	5%	Free	15%	Free	724.74	u
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	Free	15%	Free	724.74	u
8451.80.00	- Other machinery	5%	Free	15%	Free	724.74	u
8451.90.00	- Parts	5%	Free	15%	Free	724.92	u
	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	5%	Free	15%	Free	724.33	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other sewing machines :						
8452.21.00	- - Automatic units	5%	Free	15%	Free	724.35	u
8452.29.00	- - Other	5%	Free	15%	Free	724.35	u
8452.30.00	- Sewing machines needles	5%	Free	15%	Free	724.39	kg
● 8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	5%	Free	15%	Free	724.39	kg
	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	5%	Free	15%	Free	724.81	u
8453.20.00	- Machinery for making or repairing footwear	5%	Free	15%	Free	724.83	u
8453.80.00	- Other machinery	5%	Free	15%	Free	724.85	u
8453.90.00	- Parts	5%	Free	15%	Free	724.88	kg
	84.54 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.						
8454.10.00	- Converters	5%	Free	15%	Free	737.11	u
8454.20.00	- Ingot moulds and ladles	5%	Free	15%	Free	737.11	u
8454.30.00	- Casting machines	5%	Free	15%	Free	737.12	u
8454.90.00	- Parts	5%	Free	15%	Free	737.19	kg
	84.55 Metal-rolling mills and rolls therefore.						
8455.10.00	- Tube mills	5%	Free	15%	Free	737.21	u
	- Other rolling mills :						
8455.21.00	- - Hot or combination hot and cold	5%	Free	15%	Free	737.21	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8455.22.00	- - Cold	5%	Free	15%	Free	737.21	u
8455.30.00	- Rolls for rolling mills	5%	Free	15%	Free	737.29	u
8455.90.00	- Other parts	5%	Free	15%	Free	737.29	kg
	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 laster or other light or photon beam processes	5%	Free	15%	Free	731.11	u
8456.20.00	- Operated by ultrasonic processes	5%	Free	15%	Free	731.12	u
8456.30.00	- Operated by electro-discharge processes	5%	Free	15%	Free	731.13	u
8456.90.00	- Other	5%	Free	15%	Free	731.14	u
	84.57 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.						
8457.10.00	- Machining centres	5%	Free	15%	Free	731.21	u
8457.20.00	- Unit construction machines (single station)	5%	Free	15%	Free	731.22	u
8457.30.00	- Multi-station transfer machines	5%	Free	15%	Free	731.23	u
	84.58 Lathes (including turning centres) for removing metal.						
	- Horizontal lathes :						
8458.11.00	- - Numerically controlled	5%	Free	15%	Free	731.31	u
8458.19.00	- - Other	5%	Free	15%	Free	731.37	u
	- Other lathes :						
8458.91.00	- - Numerically controlled	5%	Free	15%	Free	731.35	u
8458.99.00	- - Other	5%	Free	15%	Free	731.39	u

Section XVI
Chapter 84
84.59/84.60

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	731.41	u
	- Other drilling machines :						
8459.21.00	- - Numerically controlled	5%	Free	15%	Free	731.42	u
8459.29.00	- - Other	5%	Free	15%	Free	731.43	u
	- Other boring-milling machines :						
8459.31.00	- - Numerically controlled	5%	Free	15%	Free	731.44	u
8459.39.00	- - Other	5%	Free	15%	Free	731.45	u
8459.40.00	- Other boring machines	5%	Free	15%	Free	731.46	u
	- Milling machines, knee-type :						
8459.51.00	- - Numerically controlled	5%	Free	15%	Free	731.51	u
8459.59.00	- - Other	5%	Free	15%	Free	731.52	u
	- Other milling machines :						
8459.61.00	- - Numerically controlled	5%	Free	15%	Free	731.53	u
8459.69.00	- - Other	5%	Free	15%	Free	731.54	u
8459.70.00	- Other threading or tapping machines	5%	Free	15%	Free	731.57	u
	84.60 Machine-tools for de-burring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.						
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm :						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8460.11.00	- - Numerically controlled	5%	Free	15%	Free	731.61	u
8460.19.00	- - Other	5%	Free	15%	Free	731.62	u
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm :						
8460.21.00	- - Numerically controlled	5%	Free	15%	Free	731.63	u
8460.29.00	- - Other	5%	Free	15%	Free	731.64	u
	- Sharpening (tool or cutter grinding) machines :						
8460.31.00	- - Numerically controlled	5%	Free	15%	Free	731.65	u
8460.39.00	- - Other	5%	Free	15%	Free	731.66	u
8460.40.00	- Honing or lapping machines	5%	Free	15%	Free	731.67	u
8460.90.00	- Other	5%	Free	15%	Free	731.69	u
	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	5%	Free	15%	Free	731.71	u
8461.30.00	- Broaching machines	5%	Free	15%	Free	731.73	u
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	5%	Free	15%	Free	731.75	u
8461.50.00	- Sawing or cutting-off machines	5%	Free	15%	Free	731.77	u
8461.90.00	- Other	5%	Free	15%	Free	731.79	u
	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	5%	Free	15%	Free	733.11	u
	- Bending, folding, straight-ening or flattening machines (including presses) :						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8462.21.00	- - Numerically controlled	5%	Free	15%	Free	733.12	u
8462.29.00	- - Other	5%	Free	15%	Free	733.13	u
	- Shearing machines (in-cluding presses), other than combined punching and shearing machines :						
8462.31.00	- - Numerically controlled	5%	Free	15%	Free	733.14	u
8462.39.00	- - Other	5%	Free	15%	Free	733.15	u
	- Punching or notching machines (including presses), including combined punching and shearing machines :						
8462.41.00	- - Numerically controlled	5%	Free	15%	Free	733.16	u
8462.49.00	- - Other	5%	Free	15%	Free	733.17	u
	- Other :						
8462.91.00	- - Hydraulic presses	5%	Free	15%	Free	733.18	u
8462.99.00	- - Other	5%	Free	15%	Free	733.18	u
	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	5%	Free	15%	Free	733.91	u
8463.20.00	- Thread rolling machines	5%	Free	15%	Free	733.93	u
8463.30.00	- Machines for working wire	5%	Free	15%	Free	733.95	u
8463.90.00	- Other	5%	Free	15%	Free	733.99	u
	84.64 Machine-tools for working stone, ceramics, concrete, asbestors-cement or like mineral materials or for cold working glass.						
8464.10.00	- Sawing machines	5%	Free	15%	Free	728.11	u
8464.20.00	- Grinding or polishing machines	5%	Free	15%	Free	728.11	u
8464.90.00	- Other	5%	Free	15%	Free	728.11	u
	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.						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	5%	Free	15%	Free	728.12	u
	- Other :						
8465.91.00	- - Sawing machines	5%	Free	15%	Free	728.12	u
8465.92.00	- - Planing, milling or moulding (by cutting) machines	5%	Free	15%	Free	733.12	u
8465.93.00	- - Grinding, sanding or polishing machines	5%	Free	15%	Free	728.12	u
8465.94.00	- - Bending or assembling machines	5%	Free	15%	Free	728.12	u
8465.95.00	- - Drilling or morticing machines	5%	Free	15%	Free	728.12	u
8465.96.00	- - Splitting, slicing or paring machine	5%	Free	15%	Free	728.12	u
8465.99.00	- - Other	5%	Free	15%	Free	728.12	u
	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	5%	Free	15%	Free	735.11	kg
8466.20.00	- Work holders	5%	Free	15%	Free	735.13	kg
8466.30.00	- Dividing heads and other special attachments for machine-tools	5%	Free	15%	Free	735.15	kg
	- Other :						
8466.91.00	- - For machines of heading 84.64	5%	Free	15%	Free	728.19	kg
8466.92.00	- - For machines of heading 84.65	5%	Free	15%	Free	728.19	kg
8466.93.00	- - For machines of heading 84.56 to 84.61	5%	Free	15%	Free	735.91	kg
8466.94.00	- - For machines of heading 84.62 or 84.63	5%	Free	15%	Free	735.95	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.67 Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.						
	- Pneumatic :						
8467.11.00	- - Rotary type (including combined rotary-percussion)	5%	Free	15%	Free	745.11	u
8467.19.00	- - Other	5%	Free	15%	Free	745.11	u
	- With self-contained electric motor :						
8467.21.00	- - Drills of all kinds	5%	Free	15%	Free	778.41	u
8467.22.00	- - Saws	5%	Free	15%	Free	778.43	u
8467.29.00	- - Other	5%	Free	15%	Free	778.45	u
	- Other tools :						
8467.81.00	- - Chain saws	5%	Free	15%	Free	745.12	u
8467.89.00	- - Other	5%	Free	15%	Free	745.12	u
	- Parts :						
8467.91.00	- - Of chain saws	5%	Free	15%	Free	745.19	kg
8467.92.00	- - Of pneumatic tools	5%	Free	15%	Free	745,19	kg
8467.99.00	- - Other	5%	Free	15%	Free	745.19	kg
	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	5%	Free	15%	Free	737.41	u
8468.20.00	- Other gas-operated machinery and apparatus	5%	Free	15%	Free	737.42	u
8468.80.00	- Other machinery and apparatus	5%	Free	15%	Free	737.43	u
8468.90.00	- Parts	5%	Free	15%	Free	737.49	kg
8469.00.00	84.69 Typewriters other than printers of heading 84.43; word-processing machines.	5%	Free	15%	Free	751.1	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.70 Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.						
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	5%	Free	15%	Free	751.21	u
	- Other electronic calculating machines :						
8470.21.00	- - Incorporating a printing device	5%	Free	15%	Free	751.22	u
8470.29.00	- - Other	5%	Free	15%	Free	751.22	u
8470.30.00	- Other calculating machines	5%	Free	15%	Free	751.22	u
8470.50.00	- Cash registers	5%	Free	15%	Free	751.24	u
8470.90.00	- Other	5%	Free	15%	Free	751.28	u
	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	Free	Free	15%	Free	752.21	u
	- 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	5%	Free	15%	Free	752.6	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8471.49.00	- - Other, presented in the form of systems	5%	Free	15%	Free	752.29	u
8471.50.00	- Processing units other than those of sub-heading 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	5%	Free	15%	Free	752.2	u
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	5%	Free	15%	Free	752.6	u
8471.70.00	- Storage units	5%	Free	15%	Free	752.7	u
8471.80.00	- Other units of automatic data processing machines	5%	Free	15%	Free	752.8	u
8471.90.00	- Other	5%	Free	15%	Free	752.9	u
	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	15%	Free	15%	Free	751.91	u
8472.30.00	- Machines for sorting or folding mail for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	15%	Free	15%	Free	751.93	u
8472.90.00	- Other	15%	Free	15%	Free	751.99	u
	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	5%	Free	15%	Free	759.91	kg
	- Parts and accessories of the machines of heading 84.70 :						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8473.21	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29						
8473.21.10	- - - Suitable for use solely solely or principally with machines falling within item No. 8470.10.00	5%	Free	15%	Free	759.95	kg
8473.21.90	- - - Other	5%	Free	15%	Free	759.95	kg
8473.29.00	- - Other	5%	Free	15%	Free	759.95	kg
8473.30.00	- Parts and accessories of the machines of heading 84.71	5%	Free	15%	Free	759.97	kg
8473.40.00	- Parts and accessories of the machines of heading 84.72	15%	Free	15%	Free	759.93	kg
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	15%	Free	15%	Free	759.8	kg
	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	5%	Free	15%	Free	728.31	u
8474.20.00	- Crushing or grinding machines	5%	Free	15%	Free	728.32	u
	- Mixing or kneading machines :						
8474.31.00	- - Concrete or mortar mixers	5%	Free	15%	Free	728.33	u

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8474.32.00	- - Machines for mixing mineral substances with bitumen	5%	Free	15%	Free	728.33	u
8474.39.00	- - Other	5%	Free	15%	Free	728.33	u
8474.80.00	- Other machinery	5%	Free	15%	Free	728.34	u
8474.90.00	- Parts	5%	Free	15%	Free	728.34	kg
	84.75 Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, 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	5%	Free	15%	Free	728.41	u
	- Machines for manufacturing or hot working glass or glassware :						
8475.21.00	- - Machines for making optical fibres and preforms thereof	5%	Free	15%	Free	728.41	u
8475.29.00	- - Other	5%	Free	15%	Free	728.41	u
8475.90.00	- Parts	5%	Free	15%	free	728.51	kg
	84.76 Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.						
	- Automatic beverage vending machines :						
8476.21.00	- - Incorporating heating or refrigerating devices	15%	Free	15%	Free	745.95	u
8476.29.00	- - Other	15%	Free	15%	Free	745.95	u
	- Other machines :						
8476.81.00	- - Incorporating heating or refrigerating devices	15%	Free	15%	Free	745.95	u
8476.89.00	- - Other	15%	Free	15%	Free	745.95	u
8476.90.00	- Parts	15%	Free	15%	Free	745.97	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	728.42	u
8477.20.00	- Extruders	5%	Free	15%	Free	728.42	u
8477.30.00	- Blow moulding machines	5%	Free	15%	Free	728.42	u
8477.40.00	- Vacuum moulding machines and other thermoforming machines	5%	Free	15%	Free	728.42	u
	- Other machinery for moulding or otherwise forming :						
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	Free	15%	Free	728.42	u
8477.59.00	- - Other	5%	Free	15%	Free	728.42	u
8477.80.00	- Other machinery	5%	Free	15%	Free	728.42	u
8477.90.00	- Parts	5%	Free	15%	Free	728.52	kg
	84.78 Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.						
8478.10.00	- Machinery	5%	Free	15%	Free	728.43	u
8478.90.00	- Parts	5%	Free	15%	Free	728.53	kg
	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	5%	Free	15%	Free	723.48	u
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	Free	15%	Free	727.21	u
8479.30.00	- Presses for the manufacture or particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	Free	15%	Free	728.44	u
8479.40.00	- Rope or cable-making machine	5%	Free	15%	Free	728.49	u

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8479.50.00	- Industrial robots, not elsewhere specified or included	5%	Free	15%	Free	728.49	u
8479.60.00	- Evaporative air coolers	5%	Free	15%	Free	728.49	u
●	- Passenger boarding bridges :						
● 8479.71.00	- - Of a kind used in airports	5%	Free	15%	Free	728.49	u
● 8479.79.00	- - Other	5%	Free	15%	Free	728.49	u
	- Other machines and mechanical appliances :						
8479.81.00	- - For treating metal, including electric wire coil-winders	5%	Free	15%	Free	728.49	u
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5%	Free	15%	Free	728.49	u
8479.89	- - Other						
8479.89.10	- - - Taps combined with a measuring-device for dispensing ice-cream, spirits, milk and the like	15%	Free	15%	Free	728.49	u
8479.89.20	- - - Windscreen wipers, non-electric; compressed air operated horns; truck-type sweepers of a kind used in a warehouses and the like	15%	Free	15%	Free	728.49	u
8479.89.30	- - - Carpet sweepers, non-electric; floor polishing, sanding, scrubbing, scraping and scouring appliances other than those falling within heading 85.09	15%	Free	15%	Free	728.49	u
8479.89.40	- - - Air coolers; air humidifiers and dehumidifiers	15%	Free	15%	Free	728.49	u
8479.89.90	- - - Other	5%	Free	15%	Free	728.49	u
8479.90	- Parts						
8479.90.10	- - - Suitable for use solely or principally with machines and mechanical appliances falling within items Nos. 8479.89.10, 8479.89.20, 8479.89.30 and 8479.89.40	15%	Free	15%	Free	728.55	kg
8479.90.90	- - - Other	5%	Free	15%	Free	728.55	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	749.11	kg
8480.20.00	- Mould bases	5%	Free	15%	Free	749.12	kg
8480.30.00	- Moulding patterns	5%	Free	15%	Free	749.13	kg
	- Moulds for metal or metal carbides:						
8480.41.00	- - Injection or compression types	5%	Free	15%	Free	749.14	kg
8480.49.00	- - Other	5%	Free	15%	Free	749.15	kg
8480.50.00	- Moulds for glass	5%	Free	15%	Free	749.16	kg
8480.60.00	- Moulds for mineral materials	5%	Free	15%	Free	749.17	kg
	- Moulds for rubber or plastics :						
8480.71.00	- - Injection or compression types	5%	Free	15%	Free	749.18	kg
8480.79.00	- - Other	5%	Free	15%	Free	749.19	kg
	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 valve	5%	Free	15%	Free	747.1	kg
8481.20.00	- Valves for oleohydraulic or pneumatic transmission	5%	Free	15%	Free	747.2	kg
8481.30.00	- Check (non return) valves	5%	Free	15%	Free	747.3	kg
8481.40.00	- Safety or relief valves	5%	Free	15%	Free	747.4	kg
8481.80	- Other appliances						
8481.80.10	- - - Of a kind and size suitable for all domestic water supply and disposal points, hosepipe nozzles	5%	Free	15%	Free	747.8	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8481.80.20	- - - Soda-water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, burners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances	5%	Free	15%	Free	747.82	kg
8481.80.90	- - - Other	5%	Free	15%	Free	747.8	kg
8481.90.00	- Parts	5%	Free	15%	Free	747.9	kg
	84.82 Ball or roller bearings.						
8482.10.00	- Ball bearings	5%	Free	15%	Free	746.1	u
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	5%	Free	15%	Free	746.2	u
8482.30.00	- Spherical roller bearings	5%	Free	15%	Free	746.3	u
8482.40.00	- Needle roller bearings	5%	Free	15%	Free	746.4	u
8482.50.00	- Other cylindrical roller bearings	5%	Free	15%	Free	746.5	u
8482.80.00	- Other, including combined ball/roller bearings	5%	Free	15%	Free	746.8	u
	- Parts :						
8482.91.00	- - Balls, needles and rollers	5%	Free	15%	Free	746.91	kg
8482.99.00	- - Other	5%	Free	15%	Free	746.99	kg
	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).						

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	5%	Free	15%	Free	748.1	u
8483.20.00	- Bearing housings, incorporating ball or roller bearings	5%	Free	15%	Free	748.21	u
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	5%	Free	15%	Free	748.22	u
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	5%	Free	15%	Free	748.4	u
8483.50.00	- Flywheels and pulleys, including pulley blocks	5%	Free	15%	Free	748.5	u
8483.60.00	- Clutches and shaft couplings (including universal joints)	5%	Free	15%	Free	748.6	u
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	5%	Free	15%	Free	748.9	kg
	84.84 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.						
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5%	Free	15%	Free	749.2	kg
8484.20.00	- Mechanical seals	5%	Free	15%	Free	749.2	kg
8484.90.00	- Other	5%	Free	15%	Free	749.2	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	728.21	kg
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	Free	15%	Free	728.21	kg
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	5%	Free	15%	Free	728.21	kg
8486.40	- Machines and apparatus specified in not 9 (c) to this chapter						
	- - - Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials						
8486.40.11	- - - - Write-on wafer apparatus	15%	Free	15%	Free	728.22	u
8486.40.12	- - - - Step and repeat aligners	15%	Free	15%	Free	728.22	u
8486. 40.19	- - - - Other	15%	Free	15%	Free	728.22	u
8486.40.90	- - - Other	5%	Free	15%	Free	728.29	kg
8486.90	- Parts and accessories						
8486.90.10	- - - Suitable for use with apparatus falling under item nos. 8486.40.11, 8486.40.12 and 8486.40.19	15%	Free	15%	Free	728.29	kg
8486.90.90	- - - Other	5%	Free	15%	Free	728.28	kg
	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's or boats propellers and blades therefore	5%	Free	15%	Free	749.91	kg
8487.90.00	- Other	5%	Free	15%	Free	749.99	kg

Chapter 85

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

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury are rectifiers remain classified in heading 85.04.

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

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 Kg.

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

4.- For the purposes of heading 85.23 :

(a) Solid-state non-volatile storage devices (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E^2PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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

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

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

6.- For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

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

8.- For the purposes of headings 85.41 and 85.42 :

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) “Electronic integrated circuits” are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

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

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

Subheading Note.

1.- Subheadings 8527.12 cover 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.

Additional Notes.

10.- For the purpose of Item No. 8501.00.10 the expression "photovoltaic generators" is to be taken to apply to such generators consisting of panels of photocells combined with other apparatus, for example, storage batteries and electronic controls and panels or modules, even if equipped with simple elements (e.g. diodes), which supply power directly to, for example, a motor or an electrolyser.

11.- Items Nos. 8502.10.00, 8502.20.00 and 8502.30.00 are to be taken to apply to generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base and imported together (even if packed separately for convenience of transport).

8501 Electric motors and generators (excluding generating sets)

8502 Electric generating sets and rotary converters

8503 Parts suitable for use solely or principally with the machines of 8501 or 8502

8504 Electrical transformers, static converters (for example, rectifiers) and inductors

8505 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

8506 Primary cells and primary batteries

8507 Electric accumulators, including separators therefor, whether or not rectangular (including square)

8508 Vacuum cleaners

8509 Electro-mechanical domestic appliances, with self-contained electric motor

8510 Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

8511 Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines

8512 Electrical lighting or signalling equipment (excluding articles of 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of 8512

8514 Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss

8515 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets

8516 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 8545

8517 Telephone sets, including telephones for cellular networks or for other wireless networks: other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or85.28.

8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined with a microphone sets consisting of a microphone and one or more loudspeakers, audio-frequency electric amplifiers; electric sound amplifier sets

8519 Sound recording or reproducing apparatus

8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner

● 8522 Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21

8523 Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not for the production of discs, but excluding products of Chapter 37

8525 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders

8526 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

8527 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock

8528 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, n whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus

8529 Parts suitable for use solely or principally with the apparatus of 8525 to 8528

8530 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of 8608)

8531 Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of 8512 or 8530

8532 Electrical capacitors, fixed, variable or adjustable (pre-set)

8533 Electrical resistors (including rheostats and potentiometers), other than heating resistors

8534 Printed circuits

8535 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 volts

8536 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts; connectors for optical fibres, optical fibre bundles or cables

8537 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

8538 Parts suitable for use solely or principally with the apparatus of 8535, 8536 or 8537

8539 Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps

8540 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)

8541 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

8542 Electronic integrated circuits.

8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter

8544 Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors

8545 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes

8546 Electrical insulators of any material

8547 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material

8548 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.01 Electric motors and generators (excluding generating sets).						
8501.10.00	- Motors of an output not exceeding 37.5 W	5%	Free	15%	Free	716.1	u
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	5%	Free	15%	Free	716.31	u
	- Other DC motors; DC generators :						
8501.31	- - Of an output not exceeding 750 W						
8501.31.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.2	u
8501.31.90	- - - Other	5%	Free	15%	Free	716.2	u
8501.32	- - Of an output exceeding 750 W but not exceeding 75 KW						
8501.32.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.2	u
8501.32.90	- - - Other	5%	Free	15%	Free	716.2	u
8501.33	- - Of an output exceeding 75 KW but not exceeding 375 KW						
8501.33.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.2	u
8501.33.90	- - - Other	5%	Free	15%	Free	716.2	u
8501.34	- - Of an output exceeding 375 KW						
8501.34.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.2	u
8501.34.90	- - - Other	5%	Free	15%	Free	716.2	u
8501.40.00	- Other AC motors, single-phase	5%	Free	15%	Free	716.31	u

Section XVI
Chapter 85
85.02

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other AC motors, multi-phase :						
8501.51.00	- - Of an output not exceeding 750 W	5%	Free	15%	Free	716.31	u
8501.52.00	- - Of an output exceeding 750 W 750 W but not exceeding 75 kW	5%	Free	15%	Free	716.31	u
8501.53.00	- - Of an output exceeding 75 kW	5%	Free	15%	Free	716.31	u
	- AC generators (alternators) :						
8501.61	- - Of an output not exceeding 75 kVA						
8501.61.10	- - - Photovoltiac generators	5%	Free	15%	Free	716.32	u
8501.61.90	- - - Other	5%	Free	15%	Free	716.32	u
8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA						
8501.62.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.32	u
8501.62.90	- - - Other	5%	Free	15%	Free	716.32	u
8501.63	- - Of an output exceeding 375 kVA but not exceeding 750 kVA						
8501.63.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.32	u
8501.63.90	- - - Other	5%	Free	15%	Free	716.32	u
8501.64	- - Of an output exceeding 750 kVA						
8501.64.10	- - - Photovoltaic generators	5%	Free	15%	Free	716.32	u
8501.64.90	- - - Other	5%	Free	15%	Free	716.32	u
	85.02 Electric generating sets and rotary converters.						
	- Generating sets with compre-ssion-ignition internal combustion piston engines (diesel or semi-diesel engines) :						
8502.11.00	- - Of an output not exceeding 75 kVA	5%	Free	15%	Free	716.51	u
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	Free	15%	Free	716.51	u

Item No	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8502.13.00	- - Of an output exceeding 375 kVA	5%	Free	15%	Free	716.51	u
8502.20.00	- Generating sets with spark-ignition internal combustion pistion engines	5%	Free	15%	Free	716.51	u
	- Other generating sets :						
8502.31.00	- - Wind-powered	5%	Free	15%	Free	716.52	u
8502.39.00	- - Other	5%	Free	15%	Free	716.52	u
8502.40.00	- Electric rotary converters	5%	Free	15%	Free	716.4	u
8503.00.00	85.03 Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	5%	Free	15%	Free	716.9	kg
	85.04 Electrical transformers, static converters (for example, rectifiers) and inductors.						
8504.10.00	- Ballasts for discharge lamps or tubes	5%	Free	15%	Free	771.23	u
	- Liquid dielectric transformers :						
8504.21.00	- - Having a power handling capacity not exceeding 650 kVA	5%	Free	15%	Free	771.11	u
8504.22.00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	Free	15%	Free	771.11	u
8504.23.00	- - Having a power handling capacity exceeding 10,000 kVA	5%	Free	15%	Free	771.11	u
	- Other transformers :						
8504.31.00	- - Having a power handling capacity not exceeding 1 kVA	5%	Free	15%	Free	771.19	u
8504.32.00	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	Free	15%	Free	771.19	u
8504.33.00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	Free	15%	Free	771.19	u

Section XVI
Chapter 85
85.05/85.06

Item No	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8504.34.00	- - Having a power handling capacity exceeding 500 kVA	5%	Free	15%	Free	771.19	u
8504.40.00	- Static converters	5%	Free	15%	Free	771.21	u
8504.50.00	- Other inductors	5%	Free	15%	Free	771.25	u
8504.90.00	- Parts	5%	Free	15%	Free	771.29	kg
	85.05 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.						
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :						
8505.11.00	- - Of metal	5%	Free	15%	Free	778.81	kg
8505.19.00	- - Other	5%	Free	15%	Free	778.81	kg
8505.20.00	- Electro-magnetic couplings, clutches and brakes	5%	Free	15%	Free	778.81	kg
8505.90.00	- Other, including parts	5%	Free	15%	Free	778.81	kg
	85.06 Primary cells and primary batteries.						
8506.10.00	- Maganese dioxide	5%	Free	15%	Free	778.11	u
8506.30.00	- Mercuric oxide	5%	Free	15%	Free	778.11	u
8506.40.00	- Silver oxide	5%	Free	15%	Free	778.11	u
8506.50.00	- Lithium	5%	Free	15%	Free	778.11	u
8506.60.00	- Air-zinc	5%	Free	15%	Free	778.11	u

	Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8506.80.00	- Other primary cells and primary batteries	5%	Free	15%	Free	778.11	u
	8506.90.00	- Parts	5%	Free	15%	Free	778.17	kg
		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	32%	10%	15%	Free	778.12	u
	8507.20.00	- Other lead-acid accumulators	32%	10%	15%	Free	778.12	u
	8507.30.00	- Nickel-cadmium	32%	10%	15%	Free	778.12	u
	8507.40.00	- Nickel-iron	32%	10%	15%	Free	778.12	u
•	8507.50.00	- Nickel-metal hydride	32%	10%	15%	Free	778.12	kg
•	8507.60.00	- Lithium-ion	32%	10%	15%	Free	778.12	kg
	8507.80.00	- Other accumulators	32%	10%	15%	Free	778.12	u
	8507.90.00	- Parts	32%	10%	15%	Free	778.19	kg
		85.08 Vacuum cleaners.						
		- With self-contained electric motor :						
	8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	15%	Free	15%	Free	775.51	u
	8508.19	- - Other						
	8508.19.10	- - - Industrial vacuum cleaners	15%	Free	15%	Free	775.51	u
	8508.19.90	- - - Other	15%	Free	15%	Free	775.51	u
	8508.60	- Other vacuum cleaners						
	8508.60.10	- Industrial vacuum cleaners	15%	Free	15%	Free	775.56	u
	8508.60.90	- - - Other	15%	Free	15%	Free	775.56	u
	8508.70	- Parts						
	8508.70.10	- - - Suitable for use solely with vacuum cleaners falling under item Nos 8508.19.10 and 8508.60.10	15%	Free	15%	Free	775.57	kg
	8508.70.90	- - - Other	5%	Free	15%	Free	775.57	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.09 Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.						
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	15%	10%	15%	Free	775.72	u
8509.80.00	- Other appliances	15%	10%	15%	Free	775.73	u
8509.90.00	- Parts	5%	Free	15%	Free	775.79	kg
	85.10 Shavers, hair clippers and hair-removing applicances, with self-contained electric motor.						
8510.10.00	- Shavers	15%	10%	15%	Free	775.41	u
8510.20.00	- Hair clippers	15%	10%	15%	Free	775.42	u
8510.30.00	- Hair-removing appliance	15%	10%	15%	Free	775.42	u
8510.90.00	- Parts	5%	Free	15%	Free	775.49	kg
	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	15%	Free	15%	Free	778.31	u
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	15%	Free	15%	Free	778.31	u
8511.30.00	- Distributors; ignition coils	15%	Free	15%	Free	778.31	u
8511.40.00	- Starter motors and dual purpose starter-generators	15%	Free	15%	Free	778.31	u
8511.50.00	- Other generators	15%	Free	15%	Free	778.31	u
8511.80.00	- Other equipment	15%	Free	15%	Free	778.31	u
8511.90.00	- Parts	15%	Free	15%	Free	778.33	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	778.34	u
8512.20.00	- Other lighting or visual signalling equipment	15%	Free	15%	Free	778.34	u
8512.30.00	- Sound signaling equipment	15%	Free	15%	Free	778.34	u
8512.40.00	- Windscreen wipers, defrosters and demisters	15%	Free	15%	Free	778.34	u
8512.90.00	- Parts	15%	Free	15%	Free	778.35	kg
	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 No. 85.12.						
8513.10.00	- Lamps	5%	Free	15%	Free	813.12	u
8513.90.00	- Parts	5%	Free	15%	Free	813.80	kg
	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	5%	Free	15%	Free	741.31	u
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	5%	Free	15%	Free	741.32	u
8514.30.00	- Other furnaces and ovens	5%	Free	15%	Free	741.33	u
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	5%	Free	15%	Free	741.34	u
8514.90.00	- Parts	5%	Free	15%	Free	741.35	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 of cermets.						
	- Brazing or soldering machines and apparatus :						
8515.11.00	- - Soldering irons and guns	5%	Free	15%	Free	737.31	u
8515.19.00	- - Other	5%	Free	15%	Free	737.32	u
	- Machines and apparatus for resistance welding of metal :						
8515.21	- - Fully or partly automatic						
8515.21.10	- - - Robot	5%	Free	15%	Free	737.33	u
8515.21.90	- - - Other	5%	Free	15%	Free	737.33	u
8515.29.00	- - Other	5%	Free	15%	Free	737.34	u
	- Machines and apparatus for arc (including plasma arc) welding of metals :						
8515.31	- - Fully or partly automatic						
8515.31.10	- - - Robot	5%	Free	15%	Free	737.35	u
8515.31.90	- - - Other	5%	Free	15%	Free	737.35	u
8515.39.00	- - Other	5%	Free	15%	Free	737.36	u
8515.80.00	- Other machines and apparatus	5%	Free	15%	Free	737.37	u
8515.90.00	- Parts	5%	Free	15%	Free	737.39	kg
	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 heating resistors, other than those of heading 85.45.						
8516.10	- Electric instantaneous or storage water heaters and immersion heaters						

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8516.10.10	- - - Electric instantaneous or storage water heaters	15%	Free	15%	Free	775.81	u
8516.10.90	- - - Immersion heaters	5%	Free	15%	Free	775.81	u
	- Electric space heating apparatus and electric soil heating apparatus :						
8516.21.00	- - Storage heating radiators	5%	Free	15%	Free	775.82	u
8516.29.00	- - Other	5%	Free	15%	Free	775.82	u
	- Electro-thermic hair-dressing or hand-drying apparatus :						
8516.31	- - Hair dryers						
8516.31.10	- - - Hair dryers (excluding hair dryers having a bonnet mounted on a pedestal stand, tripod or like support standing on floor, table or bench, the bonnet containing motor impeller and heating element)	15%	10%	15%	Free	775.83	u
8516.31.90	- - - Other	15%	10%	15%	Free	775.83	u
8516.32	- - Other hair-dressing apparatus						
8516.32.10	- - - Hair curlers or curling wands	15%	10%	15%	Free	775.83	u
8516.32.90	- - - Other	15%	10%	15%	Free	775.83	u
8516.33.00	- - Hand-drying apparatus	15%	10%	15%	Free	775.83	u
8516.40.00	- Electric smoothing irons	15%	10%	15%	Free	775.84	u
8516.50.00	- Microwave ovens	15%	10%	15%	Free	775.86	u
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	15%	10%	15%	Free	775.86	u
	- Other electro-thermic appliances :						
8516.71.00	- - Coffee or tea makers	15%	10%	15%	Free	775.87	u
8516.72.00	- - Toasters	15%	10%	15%	Free	775.87	u
8516.79.00	- - Other	15%	10%	15%	Free	775.87	u
8516.80.00	- Electric heating resistors	5%	Free	15%	free	775.88	u

Section XVI
Chapter 85
85.17

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8516.90	- Parts						
8516.90.10	- - - Suitable for use solely or principally with water heaters falling within item No. 8516.10.10	15%	Free	15%	Free	775.89	kg
8516.90.90	- - - Other	5%	Free	15%	Free	775.89	kg
	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 area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.						
	- Telephone sets, including telephones for cellular networks or for other wireless networks :						
8517.11.00	- - Line telephone sets with cordless handsets	5%	Free	15%	Free	764.11	u
8517.12.00	- - Telephones for cellular networks or for other wireless networks	32%	Free	15%	Free	764.11	u
8517.18.00	- - Other	5%	Free	15%	Free	764.11	u
	- 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	5%	Free	15%	Free	764.12	u
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus						
8517.62.10	- - - USB Wireless Modems	Free	Free	15%	Free	764.12	u
8517.62.20	- - - Other Modems and Multiplexes	5%	Free	15%	Free	764.12	u
8517.62.90	- - - Other	5%	Free	15%	Free	764.12	u
8517.69.00	- - Other	5%	Free	15%	Free	764.12	u
8517.70.00	- Parts	5%	Free	15%	Free	764.12	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.18 Microphones and stands thereof; 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 amplifiers sets.						
8518.10.00	- Microphones and stands therefor	15%	10%	15%	Free	764.21	u
	- Loudspeakers, whether or not mounted in their enclosures :						
8518.21.00	- - Single loudspeakers, mounted in their enclosures	15%	10%	15%	Free	764.22	u
8518.22.00	- - Multiple loudspeakers, mounted in their enclosures	15%	10%	15%	Free	764.22	u
8518.29.00	- - Other	15%	10%	15%	Free	764.23	u
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	15%	10%	15%	Free	764.24	u
8518.40.00	- Audio-frequency electric amplifiers	15%	10%	15%	Free	764.25	u
8518.50.00	- Electric sound amplifier sets	15%	10%	15%	Free	764.26	u
8518.90.00	- Parts	5%	Free	15%	Free	764.92	kg

Section XVI
Chapter 85
85.19/85.22

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.19 Sound recording or reproducing apparatus.						
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	15%	10%	15%	Free	763.35	u
8519.30.00	- Turntables (record-decks)	15%	10%	15%	Free	763.35	u
8519.50.00	- Telephone answering machines	15%	Free	15%	Free	763.36	u
	- Other apparatus :						
8519.81.00	- - Using magnetic, optical or semoconductor media	Free	Free	15%	Free	763.39	u
8519.89	- - Other						
8519.89.10	- - - Suitable for use solely or principally with cinematographic cameras and projectors respectively falling within items Nos. 9007.19.90 and 9007.20.90	15%	10%	15%	Free	763.39	u
8519.89.90	- - - Other	15%	10%	15%	Free	763.89	u
	85.21 Video recording or reproducing apparatus, whether or not incorporating a video tuner.						
8521.10.00	- Magnetic tape-type	15%	10%	15%	Free	763.81	u
8521.90.00	- Other	15%	10%	15%	Free	763.84	u
	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	5%	Free	15%	Free	764.99	kg
8522.90	- Other						
8522.90.10	- - - Suitable for use solely or principally with sound recording and or reproducing apparatus respectively falling within items Nos. 8519.89.90.	5%	Free	15%	Free	764.99	kg

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8522.90.20	- - - Suitable for use solely or principally with sound recording and or reproducing apparatus respectively falling within items Nos. 8519.20.00 and 8519.89.10	15%	Free	15%	Free	764.99	kg
8522.90.90	- - - Other	5%	Free	15%	Free	764.99	kg
	85.23 Discs, tapes,solid state non-volatile storage devices,“smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.						
	- Magnetic media :						
8523.21.00	- - Cards incorporating a magnetic stripe	5%	Free	15%	Free	898.42	u
8523.29.00	- - Other	5%	10%	15%	Free	898.42	u
	- Optical media						
● 8523.41.00	- - Unrecorded	$1.00 per disc	10%	15%	Free	898.44	u
● 8523.49.00	- - Other	5%	10%	15%	Free	898.44	u
	- Semiconductor media :						
8523.51.00	- - Solid-state non-volatile storage devices	5%	Free	15%	Free	898.46	u
8523.52.00	- - “Smart cards”	5%	Free	15%	Free	898.46	u
8523.59.00	- - Other	5%	Free	15%	Free	898.46	u
8523.80.00	- Other	5%	Free	15%	Free	898.46	u
	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	5%	Free	15%	Free	764.31	u
8525.60	- Transmission apparatus incorporating reception apparatus						
8525.60.10	- - - Private mobile radios used in vehicles	5%	Free	15%	Free	764.32	u
8525.60.90	- - - Other	5%	Free	15%	Free	764.32	u
8525.80.00	- Television cameras, digital cameras and video camera recorders	Free	Free	15%	Free	764.84	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.26 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.						
8526.10.00	- Radar apparatus	5%	Free	15%	Free	764.83	u
	- Other :						
8526.91.00	- - Radio navigational aid apparatus	5%	Free	15%	Free	764.83	u
8526.92.00	- - Radio remote control apparatus	5%	Free	15%	Free	764.83	u
	85.27 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or re-producing apparatus or a clock.						
	- Radio-broadcast receivers capable of operating without an external source of power:						
8527.12.00	- - Pocket-size radio cassette players	15%	10%	15%	Free	762.21	u
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus :						
8527.13.10	- - - Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.21	u
8527.13.90	- - - Other	15%	10%	15%	Free	762.21	u
8527.19	- - Other :						
8527.19.10	- - - Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.22	u
8527.19.90	- - - Other	15%	10%	15%	Free	762.22	u
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:						
8527.21	- - Combined with sound recording or reproducing apparatus						
8527.21.10	- - - Car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.11	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8527.21.90	- - - Other	15%	10%	15%	Free	762.11	u
8527.29	- - Other						
8527.29.10	- - - Car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.12	u
8527.29.90	- - - Other	15%	10%	15%	Free	762.12	u
	- Other:						
8527.91	- - Combined with sound recording or reproducing apparatus						
8527.91.10	- - - Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.81	u
8527.91.90	- - - Other	15%	10%	15%	Free	762.81	u
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock						
8527.92.10	- - - Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.82	u
8527.92.90	- - - Other	15%	10%	15%	Free	762.82	u
8527.99	- - Other						
8527.99.10	- - - Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	15%	Free	762.89	u
8527.99.90	- - - Other	15%	10%	15%	Free	762.89	u
	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	5%	Free	15%	Free	761.3	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8528.49.00	- - Other	15%	10%	15%	Free	761.3	u
	- Other monitors :						
8528.51.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	Free	15%	Free	761.4	u
8528.59.00	- - Other	15%	10%	15%	Free	761.4	u
	- Projectors :						
8528.61.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	Free	15%	Free	761.5	u
8528.69.00	- - Other	15%	10%	15%	Free	761.5	u
	- 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	15%	10%	15%	Free	761.6	u
8528.72.00	- - Other, colour	15%	10%	15%	Free	761.6	u
● 8528.73.00	- - Other, monochrome	15%	10%	15%	Free	761.6	u
	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	5%	Free	15%	Free	764.93	kg
8529.90.00	- Other	5%	Free	15%	Free	764.93	kg
	85.30 Electrical signaling, 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	5%	Free	15%	Free	778.82	u
8530.80.00	- Other equipment	5%	Free	15%	Free	778.82	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8530.90.00	- Parts	5%	Free	15%	Free	778.83	kg
	85.31 Electric sound or visual signaling 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	5%	Free	15%	Free	778.84	u
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5%	Free	15%	Free	778.84	u
8531.80.00	- Other apparatus	5%	Free	15%	Free	778.84	u
8531.90.00	- Parts	5%	Free	15%	Free	778.85	kg
	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)	5%	Free	15%	Free	778.61	kg
	- Other fixed capacitors :						
8532.21.00	- - Tantalum	5%	Free	15%	Free	778.62	kg
8532.22.00	- - Aluminium electrolytic	5%	Free	15%	Free	778.63	kg
8532.23.00	- - Ceramic dielectric, single layer	5%	Free	15%	Free	778.64	kg
8532.24.00	- - Ceramic dielectric, multilayer	5%	Free	15%	Free	778.65	kg
8532.25.00	- - Dieletric of paper or plastics	5%	Free	15%	Free	778.66	kg
8532.29.00	- - Other	5%	Free	15%	Free	778.67	kg
8532.30.00	- Variables or adjustable (pre-set) capacitors	5%	Free	15%	Free	778.68	kg
8532.90.00	- Parts	5%	Free	15%	Free	778.69	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.33 Electrical resistors (including rheostats and potentiometers), other than heating resistors.						
8533.10.00	- Fixed carbon resistors, composition or film types	5%	Free	15%	Free	772.31	kg
	- Other fixed resistors :						
8533.21.00	- - For a power handling capacity not exceeding 20 W	5%	Free	15%	Free	772.32	kg
8533.29.00	- - Other	5%	Free	15%	Free	772.32	kg
	- Wirewound variable resistors, including rheostats and potentiometers :						
8533.31.00	- - For a power handling capacity not exceeding 20 W	5%	Free	15%	Free	772.33	kg
8533.39.00	- - Other	5%	Free	15%	Free	772.33	kg
8533.40.00	- Other variable resistors, including rheostats and potentiometers	5%	Free	15%	Free	772.35	kg
8533.90.00	- Parts	5%	Free	15%	Free	772.38	kg
8534.00.00	85.34 Printed circuits	5%	Free	15%	Free	772.20	kg
	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	5%	Free	15%	Free	772.42	kg
	- Automatic circuit breakers :						
8535.21.00	- - For a voltage of less than 72.5 kV	5%	Free	15%	Free	772.42	kg
8535.29.00	- - Other	5%	Free	15%	Free	772.43	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8535.30.00	- Isolating switches and make-and-break switches	5%	Free	15%	Free	772.44	kg
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	5%	Free	15%	Free	772.45	kg
8535.90	- Other						
8535.90.10	- - - Time switch	5%	Free	15%	Free	772.49	kg
8535.90.90	- - - Other	5%	Free	15%	Free	722.49	kg
	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; optical fibre bundles or cables.						
8536.10.00	- Fuses	5%	Free	15%	Free	772.51	kg
8536.20.00	- Automatic circuit breakers	5%	Free	15%	Free	772.52	kg
8536.30.00	- Other apparatus for protecting electrical circuits	5%	Free	15%	Free	772.53	kg
	- Relays :						
8536.41.00	- - For a voltage not exceeding 60 V	5%	Free	15%	Free	772.54	kg
8536.49.00	- - Other	5%	Free	15%	Free	772.54	kg
8536.50.00	- Other switches	5%	Free	15%	Free	772.55	kg
	- Lamp-holders, plugs and sockets :						
8536.61.00	- - Lamp-holders	5%	Free	15%	Free	772.57	kg
8536.69.00	- - Other	5%	Free	15%	Free	772.58	kg
8536.70	- Connector for optical fibres; optical fibre bundles or cables						
8536.70.10	- - - Of plastic and copper	5%	Free	15%	Free	722.56	kg
8536.70.90	- - - Other	5%	Free	15%	Free	722.56	kg
8536.90.00	- Other apparatus	5%	Free	15%	Free	772.56	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	772.61	kg
8537.20.00	- For a voltage exceeding 1,000 V	5%	Free	15%	Free	772.62	kg
	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	5%	Free	15%	Free	772.81	kg
8538.90.00	- Other	5%	Free	15%	Free	772.82	kg
	85.39 Electric 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	5%	Free	15%	Free	778.23	u
	- Other filament lamps, excluding ultra-violet or infra-red lamps :						
8539.21.00	- - Tungsten halogen	32%	15%	15%	Free	778.21	u
8539.22.00	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	32%	15%	15%	Free	778.21	u
8539.29.00	- - Other	32%	15%	15%	Free	778.21	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Discharge lamps, other than ultra-violet lamps :						
8539.31.00	- - Fluorescent, hot cathode	32%	15%	15%	Free	778.22	u
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	32%	15%	15%	Free	778.22	u
8539.39	- - Other						
8539.39.10	- - - Photographic flashing discharge lamps	5%	Free	15%	Free	778.22	u
8539.39.90	- - - Other	5%	Free	15%	Free	778.22	u
	- Ultra-violet or infra-red lamps; arc lamps :						
8539.41.00	- - Arc-lamps	5%	Free	15%	Free	778.24	u
8539.49.00	- - Other	5%	Free	15%	Free	778.24	u
8539.90.00	- Parts	5%	Free	15%	Free	778.29	kg
	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	5%	Free	15%	Free	776.11	u
● 8540.12.00	- - Monochrome	5%	Free	15%	Free	776.12	u
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	Free	15%	Free	776.21	u
● 8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, with a phosphor dot screen pitch smaller than 0.4 mm	5%	Free	15%	Free	776.23	u

Section XVI
Chapter 85
85.41

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8540.60.00	- Other cathode-ray tubes	5%	Free	15%	Free	776.23	u
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :						
8540.71.00	- - Magnetrons	5%	Free	15%	Free	776.25	u
8540.79.00	- - Other	5%	Free	15%	Free	776.25	u
	- Other valves and tubes :						
8540.81.00	- - Receiver or amplifier valves and tubes	5%	Free	15%	Free	776.27	u
8540.89.00	- - Other	5%	Free	15%	Free	776.27	u
	- Parts :						
8540.91.00	- - Of cathode-ray tubes	5%	Free	15%	Free	776.29	kg
8540.99.00	- - Other	5%	Free	15%	Free	776.29	kg
	85.41 Diodes, transistors and similar semi conductor devices; photosensitive semi-conductor 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 photo-sensitive or light emitting diodes	5%	Free	15%	Free	776.31	u
	- Transistors, other than photosensitive transistors :						
8541.21.00	- - With a dissipation rate of less than 1 W	5%	Free	15%	Free	776.32	u
8541.29.00	- - Other	5%	Free	15%	Free	776.33	u
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	5%	Free	15%	Free	776.35	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes						
8541.40.10	- - - Solar cells	5%	Free	15%	Free	776.37	u
8541.40.90	- - - Other	5%	Free	15%	Free	776.37	u
8541.50.00	- Other semi conductor devices	5%	Free	15%	Free	776.39	u
8541.60.00	- Mounted piezo-electric crystals	5%	Free	15%	Free	776.81	u
8541.90.00	- Parts	5%	Free	15%	Free	776.88	kg
	85.42 Electronic integrated circuits.						
	- Electronic integrated circuits :						
8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5%	Free	15%	Free	776.42	u
8542.32.00	- - Memories	5%	Free	15%	Free	776.44	u
8542.33.00	- - Amplifiers	5%	Free	15%	Free	776.46	u
8542.39.00	- - Other	5%	Free	15%	Free	776.49	u
8542.90.00	- Parts	5%	Free	15%	Free	776.89	kg
	85.43 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.						
8543.10.00	- Particle accelerators	5%	Free	15%	Free	776.71	u

Section XVI
Chapter 85
85.44

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8543.20.00	- Signal generators	5%	Free	15%	Free	778.78	u
8543.30.00	- Machines and apparatus for electro-plating, electrolysis or electrophoresis	5%	Free	15%	Free	778.78	u
8543.70.00	- Other machines and apparatus :	5%	Free	15%	Free	778.78	u
8543.90.00	- Parts	5%	Free	15%	free	778.79	kg
	85.44 Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.						
	- Winding wire:						
8544.11.00	- - Of copper	5%	Free	15%	Free	773.11	kg
8544.19.00	- - Other	5%	Free	15%	Free	773.11	kg
8544.20.00	- Co-axial cable and other co-axial electric conductors	5%	Free	15%	Free	773.12	kg
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	Free	15%	Free	773.13	kg
	- Other electric conductors, for a voltage not exceeding 1,000 V :						
8544.42.00	- - Fitted with connectors	15%	10%	15%	Free	773.16	kg
8544.49.00	- - Other	32%	10%	15%	Free	773.16	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	32%	10%	15%	Free	773.17	kg
8544.70.00	- Optical fibre cables	5%	Free	15%	Free	773.18	kg
	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	5%	Free	15%	Free	778.86	kg
8545.19.00	- - Other	5%	Free	15%	Free	778.86	kg
8545.20.00	- Brushes	5%	Free	15%	Free	778.86	kg
8545.90.00	- Other	5%	Free	15%	Free	778.86	kg
	85.46 Electrical insulators of any material.						
8546.10.00	- Of glass	5%	Free	15%	Free	773.22	kg
8546.20.00	- Of ceramics	5%	Free	15%	Free	773.23	kg
8546.90.00	- Other	5%	Free	15%	Free	773.24	kg
	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	5%	Free	15%	Free	773.26	kg
8547.20.00	- Insulating fittings of plastics	5%	Free	15%	Free	773.28	kg
8547.90.00	- Other	5%	Free	15%	Free	773.29	kg

Section XVI
Chapter 85
85.48

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	778.13	kg
8548.90.00	- Other	5%	Free	15%	Free	778.13	kg

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;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading 94.05; or

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section :

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hover train 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 8608 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.

8601	Rail locomotives powered from an external source of electricity or by electric accumulators
8602	Other rail locomotives; locomotive tenders
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of 8604
8604	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)
8605	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 8604)
8606	Railway or tramway goods vans and wagons, not self-propelled
8607	Parts of railway or tramway locomotives or rolling-stock
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	791.11	u
8601.20.00	- Powered by electric accumulators	5%	Free	15%	Free	791.15	u
	86.02 Other rail locomotives; locomotive tenders.						
8602.10.00	- Diesel-electric locomotives	5%	Free	15%	Free	791.21	u
8602.90.00	- Other	5%	Free	15%	Free	791.29	u
	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	5%	Free	15%	Free	791.6	u
8603.90.00	- Other	5%	Free	15%	Free	791.6	u
8604.00.00	86.04 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).	5%	Free	15%	Free	791.81	u
8605.00.00	86.05 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).	5%	Free	15%	Free	791.70	u
	86.06 Railway or tramway goods vans and wagons, not self-propelled.						
8606.10.00	- Tank wagons and the like	5%	Free	15%	Free	791.82	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8606.30.00	- Self-discharging vans and wagons other than those of subheading 8606.10.00	5%	Free	15%	Free	791.82	u
	- Other :						
8606.91.00	- - Covered and closed	5%	Free	15%	Free	791.82	u
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	5%	Free	15%	Free	791.82	u
8606.99.00	- - Other	5%	Free	15%	Free	791.82	u
	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	5%	Free	15%	Free	791.99	kg
8607.12.00	- - Other bogies and bissel-bogies	5%	Free	15%	Free	791.99	kg
8607.19.00	- - Other, including parts	5%	Free	15%	Free	791.99	kg
	- Brakes and parts thereof:						
8607.21.00	- - Air brakes and parts thereof	5%	Free	15%	Free	791.99	kg
8607.29.00	- - Other	5%	Free	15%	Free	791.99	kg
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	5%	Free	15%	Free	791.99	kg
	- Other :						
8607.91.00	- - Of locomotives	5%	Free	15%	Free	791.99	kg
8607.99.00	- - Other	5%	Free	15%	Free	791.99	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8608.00.00	86.08 Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signallng, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%	Free	15%	Free	791.91	kg
8609.00.00	86.09 Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	Free	15%	Free	786.3	u

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.

Additional Notes.

5.- For the purposes of item No. 8701.20.10, 8701.20.90 the expression "road tractors for semi-trailers" is to be taken to apply only to vehicles designed for coupling to and hauling semi-trailers (including trailers), on public roads, the semi-trailers or trailers being of a kind and size suitable for transport on public roads, of persons, goods or equipment. It includes three wheel tractors of this type, whether or not such tractors are mainly used within dock areas, goods yards or the like.

6.- For the purposes of the items Nos. 8703.21.40, 8703.21.50,8703.21.60, 8703.21.90, 8703.22.40, 8703.22.50, 8703.22.60, 8703.22.90, 8703.23.14, 8703.23.15, 8703.23.16, 8703.23.19, 8703.23.24, 8703.23.25, 8703.23.26, 8703.23.29, 8703.24.40, 8703.24.50, 8703.24.60, 8703.24.90, 8703.31.40, 8703.31.50, 8703.31.60, 8703.31.90, 8703.32.40, 8703.32.50, 8703.32.60, 8703.32.90, 8703.33.14, 8703.33.15, 8703.33.16, 8703.33.19, 8703.33.24, 8703.33.25, 8703.33.26 and 8703.33.29, the expression -

(a) "Passenger motor cars" is to be taken to apply to vehicles which in the opinion of the Comptroller are standard saloon cars, sports cars, racing cars and similar automobiles primarily designed for the transport of passengers on highways.

The expression also includes station wagons designed for the transport of passengers which in the opinion of the Comptroller are :

(i) vehicles that have a front end contour structure identical to that used in a saloon car of a particular kind or a front end contour structure and engine similar to those used in a saloon car of a similar kind; or

(ii) sturdily built vehicles designed for travel on both highway and rough terrain (for example, range rovers, land cruisers and the like).

(b) "Other passenger motor vehicles" is to be taken to apply to vehicles, other than vehicles described in paragraph (a) which in the opinion of the Comptroller are :

(i) designed primarily for the transport of passengers (for example, commuter vans and similar vehicles having a maximum seating capacity of nine persons including the driver); or

(ii) designed for the transport of more than three passengers and goods (for example, passenger carrying delivery vans).

7.- Split consignment - goods qualify for entry under the single tariff classification where goods, being goods despatched to Fiji as a single consignment and due to accidental circumstances e.g. off-loading at the wrong port, short shipment, over-carrying, arrive on two or more ships or aircraft, the classification applicable shall apply to the whole goods, had they being imported as a single complete consignment.

These rules shall also apply to plants for some large scale project or a large piece of machinery for transport necessity be shipped as separate consignments.

8.- For the purposes of items Nos. 8704.21.31, 8704.21.32, 8704.21.33, 8704.21.34, 8704.21.35, 8704.21.36, 8704.21.37, 8704.21.38, 8704.21.39, 8704.21.91, 8704.21.99, 8704.21.41, 8704.21.42, 8704.21.43, 8704.21.44, 8704.21.45, 8704.21.46, 8704.21.49, 8704.21.51, 8704.21.52, 8704.21.53, 8704.21.54, 8704.21.55, 8704.21.56, 8704.21.57, 8704.21.58, 8704.21.59, 8704.21.61, 8704.21.62, 8704.21.63, 8704.21.64, 8704.21.65, 8704.21.66, 8704.21.69, 8704.21.71, 8704.21.72, 8704.21.73, 8704.21.79, 8704.22.91, 8704.22.99, 8704.31.31, 8704.31.32, 8704.31.33, 8704.31.34, 8704.31.35, 8704.31.36, 8704.31.37, 8704.31.38, 8704.31.39. 8704.31.41, 8704.31.42, 8704.31.43, 8704.31.44, 8704.31.45, 8704.31.46, 8704.31.49, 8704.31.51, 8704.31.52, 8704.31.52, 8704.31.53, 8704.31.54, 8704.31.55, 8704.31.56, 8704.31.57, 8704.31.58, 8704.31.59, 8704.31.61, 8704.31.62, 8704.31.63, 8704.31.64, 8704.31.65, 8704.31.66, 8704.31.69, 8704.31.71, 8704.31.72, 8704.31.73, 8704.31.79, 8704.31.91 and 8704.31.99 the expression -

(a) "Dual purpose vehicles" is to be taken to apply to goods vehicles, which in the opinion of the Comptroller are also designed for the transport of passengers (for example, twin cab or extended cab having a seating capacity of four persons or more including the driver).

The expression also includes goods vehicles which in the opinion of the Comptroller have features and provisions for immediate conversion, by a minor operation, into passenger vehicles (for example, window vans or tarpaulin covered vehicles designed for mounting auxiliary rear seats).

(b) "Other goods vehicles" is to be taken to apply to vehicles other than vehicles described in paragraph (a), which in the opinion of the Comptroller are designed primarily for the transport of goods and having a limited provisions for the transport of passenger (generally not more than three persons including the driver).

9.- For the purposes of item No. 8708.99.10 the expression "cut into segment or segments" means cut-up segments of a complete used motor vehicle comprising various assembled components as the Comptroller may determine.

8701 Tractors (other than tractors of 8709)

8702 Motor vehicles for the transport of ten or more persons, including the driver

8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars

8704 Motor vehicles for the transport of goods

8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)

8706 Chassis fitted with engines, for the motor vehicles of 8701 to 8705

8707 Bodies (including cabs), for the motor vehicles of 8701 to 8705

8708 Parts and accessories of the motor vehicles of 8701 to 8705

8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles

8710 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars

8712 Bicycles and other cycles (including delivery tricycles), not motorised

8713 Carriage for disabled persons whether or not motorised or otherwise mechanically propelled

8714 Parts and accessories of vehicles of 8711 to 8713

8715 Baby carriages and parts thereof

8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts there

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	87.01 Tractors (other than tractors of heading 87.09).						
8701.10.00	- Pedestrians controlled tractors	Free	Free	15%	Free	722.41	u
8701.20	- Road tractors for semi-trailers						
8701.20.10	- - - New	5%	Free	15%	Free	783.20	u
8701.20.90	- - - Used or reconditioned	32% or $10,542 per unit whichever is the greater	Free	15%	Free	783.2	u
8701.30	- Track-laying tractors						
8701.30.10	- - - New	5%	Free	15%	Free	722.30	u
8701.30.90	- - - Used or reconditioned	32% or $6,710 per unit whichever is the greater	Free	15%	Free	722.30	u
8701.90	- Other						
8701.90.10	- - - Agricultural tractors	Free	Free	15%	Free	722.49	u
8701.90.20	- - - Other new tractors	5%	Free	15%	Free	722.49	u
8701.90.90	- - - Other used or reconditioned tractors	32% or $3,877 per unit whichever is the greater	Free	15%	Free	722.49	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	87.02 Motor vehicles for the transport of ten or more persons, including the driver.						
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)						
	- - - New motor vehicles						
8702.10.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	32%	15%	15%	Free	783.11	u
8702.10.12	- - - - For transport of 16 persons or more but not exceeding 22 persons including the driver	32%	15%	15%	Free	783.11	u
8702.10.19	- - - - For transport of 23 persons or more	5%	5%	15%	Free	783.11	u
	- - - Used or reconditioned motor vehicles						
8702.10.21	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	32% or $10,400 per unit whichever is the greater	15%	15%	Free	783.11	u
8702.10.22	- - - - For transport of 16 persons or more but not exceeding 22 persons including the driver	32% or $12,400 per unit whichever is the greater	15%	15%	Free	783.11	u
8702.10.29	- - - - For transport of 23 persons or more	32% or $16,500 per unit whichever is the greater	15%	15%	Free	783.11	u
8702.90	- Other						
	- - - New motor vehicles						
8702.90.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	32%	15%	15%	Free	783.11	u
8702.90.12	- - - - For transport of 16 persons or more but not exceeding 22 persons including the driver	32%	15%	15%	Free	783.12	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8702.90.19	- - - - For transport of 23 persons or more	5%	5%	15%	Free	783.19	u
	- - - Used or reconditioned motor vehicles						
8702.90.91	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	32% or $10,400 per unit whichever is the greater	15%	15%	Free	783.19	u
8702.90.92	- - - - For transport of 16 persons or more but not exceeding 22 persons including the driver	32% or $12,400 per unit whichever is the greater	15%	15%	Free	783.19	u
8702.90.99	- - - - For transport of 23 persons or more	32% or $16,500 per unit whichever is the greater	15%	15%	Free	783.19	u
	87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.						
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles						
8703.10.10	- - - Solar powered golf cars	Free	Free	15%	Free	781.1	u
8703.10.20	- - - Other golf cars	5%	Free	15%	Free	781.1	u
8703.10.90	- - - Other	32%	Free	15%	Free	781.1	u
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :						
8703.21	- - Of a cylinder capacity not exceeding 1000 cc						
8703.21.10	- - - Ambulances	32% or $3,550 per unit whichever is the greater	15%	15%	Free	781.21	u
8703.21.20	- - - New Motor caravans	32%	15%	15%	Free	781.2	u
8703.21.30	- - - Used or reconditioned motor caravans	32% or $3,550 per unit whichever is the greater	15%	15%	Free	781.2	u

Section XVII
Chapter 87

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.21.40	- - - New Passenger motor cars and racing cars	15%	15%	15%	Free	781.2	u
8703.21.50	- - - Used or reconditioned passenger motor cars and racing cars	32% or $3,550 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.21.60	- - - New, other passenger motor vehicles	15%	15%	15%	Free	781.2	u
8703.21.90	- - - Used or reconditioned, other passenger motor vehicles	32% or $3,550 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.22	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc						
8703.22.10	- - - Ambulances	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.22.20	- - - New motor caravans	32%	15%	15%	Free	781.2	u
8703.22.30	- - - Used or reconditioned motor caravans	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.22.40	- - - New passenger motor cars and racing cars	15%	15%	15%	Free	781.2	u
8703.22.50	- - - Used or reconditioned passenger motor cars and racing cars	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.22.60	- - - New, other passenger motor vehicles	15%	15%	15%	Free	781.2	u
8703.22.90	- - - Used or reconditioned, other passenger motor vehicles	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc						
8703.23.11	- - - - Ambulances	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.23.12	- - - - New motor caravans	32%	15%	15%	Free	781.2	u
8703.23.13	- - - - Used or reconditioned motor caravans	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.23.14	- - - - New Passenger motor cars and racing cars	15%	15%	15%	Free	781.2	u
8703.23.15	- - - - Used or reconditioned passenger motor cars and racing cars	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.23.16	- - - - New, other passenger motor vehicles	15%	15%	15%	Free	781.2	u
8703.23.19	- - - - Used or reconditioned, other passenger motor vehicles	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
	- - - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc						
8703.23.21	- - - - Ambulances	32% or $9150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.23.22	- - - - New motor caravans	32%	15%	15%	Free	781.2	u
8703.23.23	- - - - Used or reconditioned motor caravans	32% or $9150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.23.24	- - - - New passenger motor cars and racing cars	32%	15%	15%	Free	781.2	u
8703.23.25	- - - - Used or reconditioned passenger motor cars and racing cars	32% or $9150 per unit whichever is the greater	15%	15%	Free	781.2	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.23.26	- - - - New other passenger motor vehicles	32%	15%	15%	Free	781.2	u
8703.23.29	- - - - Used or reconditioned other passenger vehicles	32% or $9150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.24	- - Of a cylinder capacity exceeding 3000 cc						
8703.24.10	- - - Ambulances	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.27	u
8703.24.20	- - - New motor caravans	32%	15%	15%	Free	781.27	u
8703.24.30	- - - Used or reconditioned motor caravans	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.27	u
8703.24.40	- - - New passenger motor cars and racing cars	32%	15%	15%	Free	781.27	u
8703.24.50	- - - Used or reconditioned passenger motor cars and racing cars	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.24.60	- - - New, other passenger motor vehicles	32%	15%	15%	Free	781.2	u
8703.24.90	- - - Used or reconditioned, other passenger motor vehicles	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.27	u
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :						
8703.31	- - Of a cylinder capacity not exceeding 1500 cc						
8703.31.10	- - - Ambulances	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.31.20	- - - New motor caravans	32%	15%	15%	Free	781.2	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.31.30	- - - Used or reconditioned motor caravans	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.31.40	- - - New passenger motor cars and racing cars	15%	15%	15%	Free	781.2	u
8703.31.50	- - - Used or reconditioned passenger motor cars and racing cars	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.31.60	- - - New, other passenger motor vehicles	15%	15%	15%	Free	781.2	u
8703.31.90	- - - Used or reconditioned, other passenger motor vehicles	32% or $5,350 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.32	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc						
8703.32.10	- - - Ambulances	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.32.20	- - - New motor caravans	32%	15%	15%	Free	781.2	u
8703.32.30	- - - Used or reconditioned motor caravans	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.32.40	- - - New passenger motor cars and racing cars	15%	15%	15%	Free	781.2	u
8703.32.50	- - - Used or reconditioned passenger motor cars and racing cars	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.32.60	- - - New, other passenger motor vehicles	15%	15%	15%	Free	781.2	u
8703.32.90	- - - Used or reconditioned, other passenger motor vehicles	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.33	- - Of a cylinder capacity exceeding 2500 cc						
	- - - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :						
8703.33.11	- - - - Ambulances	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.33.12	- - - - New motor caravans	32%	15%	15%	Free	781.2	u
8703.33.13	- - - - Used or reconditioned motor caravans	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.33.14	- - - - New passenger motor cars and racing cars	32%	15%	15%	Free	781.2	u
8703.33.15	- - - - Used or reconditioned passenger motor cars and racing cars	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.33.16	- - - - New, other passenger motor vehicles	32%	15%	15%	Free	781.2	u
8703.33.19	- - - - Used or reconditioned, other passenger motor vehicles	32% or $9,150 per unit whichever is the greater	15%	15%	Free	781.2	u
	- - - Of a cylinder capacity exceeding 3000 cc :						
8703.33.21	- - - - Ambulances	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.33.22	- - - - New motor caravans	32%	15%	15%	Free	781.2	u
8703.33.23	- - - - Used or reconditioned motor caravans	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.33.24	- - - - New passenger motor cars and racing cars	32%	15%	15%	Free	781.2	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.33.25	- - - - Used or reconditioned passenger motor cars and racing cars	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.33.26	- - - - New, other passenger motor vehicles	32%	15%	15%	Free	781.2	u
8703.33.29	- - - - Used or reconditioned other passenger motor vehicles	32% or $13,000 per unit whichever is the greater	15%	15%	Free	781.2	u
8703.90.00	- Other	15%	15%	15%	Free	781.2	u
	87.04 Motor vehicles for the transport of goods.						
8704.10	- Dumpers designed for off-highway use						
8704.10.10	- - - New dumpers designed for off – highway use	5%	5%	15%	Free	782.11	u
8704.10.90	- - - Used or reconditioned dumpers designed for off – highway use	32% or $13,158 per unit whichever is the greater	15%	15%	Free	782.11	u
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :						
8704.21	- - g.v.w not exceeding 5 tonnes						
	- - - Chassis fitted with engine and cabs, whether or not the cab is complete :						
8704.21.11	- - - - New of a cylinder capacity not exceeding 2000 cc	32%	15%	15%	Free	782.19	u
8704.21.12	- - - - Used of a cylinder capacity not exceeding 2000 cc	32% or $6,000 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.13	- - - - New of a cylinder capacity exceeding 2000 cc	32%	15%	15%	Free	782.19	u
8704.21.19	- - - - Used of a cylinder capacity exceeding 2000 cc	32% or $6,450 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.21.20	- - - Refuse collectors whether or not fitted with loading, compressing, damping etc. devices	15%	Free	15%	Free	782.19	u
	- - - Dual Purpose Vehicles of g.v.w not exceeding 3 tonnes :						
8704.21.31	- - - - New, of a cylinder capacity not exceeding 1000 cc	15%	15%	15%	Free	782.19	u
8704.21.32	- - - - Used or reconditioned of a cylinder capacity not exceeding 1000 cc	32% or $3,550 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.33	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	15%	15%	15%	Free	782.19	u
8704.21.34	- - - - Used or reconditioned of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	32% or $4,900 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.35	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	15%	15%	15%	Free	782.19	u
8704.21.36	- - - - Used or reconditioned of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	32% or $5,800 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.37	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	15%	15%	15%	Free	782.19	u
8704.21.38	- - - - Used or reconditioned of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	32% or $7,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.39	- - - - New of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	15%	15%	15%	Free	782.19	u
8704.21.41	- - - - Used or reconditioned exceeding 1800 cc but not exceeding 2000 cc	32% or $8,150 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.21.42	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	15%	15%	15%	Free	782.19	u
8704.21.43	- - - - Used or reconditioned of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	32% or $10,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.44	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	15%	15%	15%	Free	782.19	u
8704.21.45	- - - - Used or reconditioned of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	32% or $11,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.46	- - - - New, of a cylinder capacity exceeding 3000 cc	15%	15%	15%	Free	782.19	u
8704.21.49	- - - - Used or reconditioned of a cylinder capacity exceeding 3000 cc	32% or $12,150 per unit whichever is the greater	15%	15%	Free	782.19	u
	- - - Dual Purpose Vehicles of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.21.51	- - - - New, of a cylinder capacity not exceeding 1000 cc	5%	5%	15%	Free	782.19	u
8704.21.52	- - - - Used or reconditioned of a cylinder capacity not exceeding 1000 cc	32% or $4,000 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.53	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	5%	5%	15%	Free	782.19	u
8704.21.54	- - - - Used or reconditioned of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	32% or $5,350 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.21.55	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	5%	5%	15%	Free	782.19	u
8704.21.56	- - - - Used or reconditioned of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	32% or $6,250 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.57	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	5%	5%	15%	Free	782.19	u
8704.21.58	- - - - Used or reconditioned of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	32% or $7,600 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.59	- - - - New of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	5%	5%	15%	Free	782.19	u
8704.21.61	- - - - Used or reconditioned exceeding 1800 cc but not exceeding 2000 cc	32% or $8,650 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.62	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	5%	5%	15%	Free	782.19	u
8704.21.63	- - - - Used or reconditioned of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	32% or $10,650 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.64	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	5%	5%	15%	Free	782.19	u
8704.21.65	- - - - Used or reconditioned of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	32% or $11,650 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.66	- - - - New, of a cylinder capacity exceeding 3000 cc	5%	5%	15%	Free	782.19	u
8704.21.69	- - - - Used or reconditioned of a cylinder capacity exceeding 3000 cc	32% or $12,650 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Other goods vehicles of a g.v.w not exceeding 3 tonnes :						
8704.21.71	- - - - New, having a cylinder capacity not exceeding 1000 cc	15%	15%	15%	Free	782.19	u
8704.21.72	- - - - Used having a cylinder capacity not exceeding 1000 cc	32% or $5,100 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.21.73	- - - - New having a cylinder capacity exceeding 1000 cc	15%	15%	15%	Free	782.19	u
8704.21.79	- - - - Used having a cylinder capacity exceeding 1000 cc	32% or $6,000 per unit whichever is the greater	15%	15%	Free	782.19	u
	- - - Other, of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.21.91	- - - - New vehicles	5%	5%	15%	Free	782.19	u
8704.21.99	- - - - Used or reconditioned vehicles	32% or $6,450 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.22	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes						
	- - - Chassis fitted with engine and cabs whether or not the cab is complete :						
8704.22.11	- - - - New of a cylinder capacity not exceeding 2000 cc	32%	15%	15%	Free	782.19	u
8704.22.12	- - - - New of a cylinder capacity exceeding 2000 cc	32%	15%	15%	Free	782.19	u
8704.22.13	- - - - Used or reconditioned of a cylinder capacity not exceeding 2000cc	32% or $13,555 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.22.19	- - - - Used or reconditioned of a cylinder capacity exceeding 2000cc	32% or $10,513 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.22.20	- - - New refuse collectors whether or not fitted with loading, compressing, damping etc. devices	5%	5%	15%	Free	782.19	u
8704.22.30	- - - Used or reconditioned refuse collectors whether or not fitted with loading, compressing dumping devices etc	32% or $9,554 per unit whichever is the greater	15%	15%	Free	782.19	u
	- - - Other						
8704.22.91	- - - - New vehicles	5%	5%	15%	Free	782.19	u
8704.22.99	- - - - Used or reconditioned other vehicles	32% or $5,469 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.23	- - g.v.w exceeding 20 tonnes						
8704.23.10	- - - New chassis fitted with engine and cabs whether or not the cab is complete	32%	15%	15%	Free	782.19	u
8704.23.20	- - - Used or reconditioned chassis fitted with engine and cabs whether or not the cab is complete	32% or $9,560 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.23.30	- - - New sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially construc-ted and designed for opera-tion on site and also on highways for the transport of heavy bulk materials	5%	5%	15%	Free	782.19	u
8704.23.40	- - - Used or reconditioned sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially construc-ted and designed for opera-tion on site and also on highways for the transport of heavy bulk materials	32% or $9,560 per unit whichever is the greater	15%	15%	Free	782.19	u
	- - - Other						
8704.23.91	- - - - New	5%	5%	15%	Free	782.19	u
8704.23.99	- - - - Used or reconditioned vehicles	32% or $9,527 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other, with spark-ignition internal combustion piston engine :						
8704.31	- - g.v.w not exceeding 5 tonnes						
	- - - Chassis fitted with engine and cabs whether or not or not the cab is complete :						
8704.31.11	- - - - New, of a cylinder capacity not exceeding 2000 c	32%	15%	15%	Free	782.19	u
8704.31.12	- - - - Used of a cylinder capacity not exceeding 2000 cc	32% or $6,000 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.13	- - - - New, of a cylinder capacity exceeding 2000 cc	32%	15%	15%	Free	782.19	u
8704.31.19	- - - - Used of a cylinder capacity exceeding 2000 cc	32% or $6,450 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.20	- - - Refuse collectors whether or not fitted with loading, compressing, dumping etc. devices	5%	5%	15%	Free	782.19	u
	- - - Dual purpose vehicles of g.v.w not exceeding 3 tonnes :						
8704.31.31	- - - - New, of a cylinder capacity not ex-ceeding 1000 cc	15%	15%	15%	Free	782.19	u
8704.31.32	- - - - Used or reconditioned, of a cylinder capacity not exceeding 1000 cc	32% or $3,550 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.33	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	15%	15%	15%	Free	782.19	u
8704.31.34	- - - - Used or reconditioned, of a cylinder capacity not exceeding 1000 cc but not exceeding 1200 cc	32% or $4,900 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.35	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	15%	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.31.36	- - - - Used or reconditioned, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	32% or $5,800 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.37	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	15%	15%	15%	Free	782.19	u
8704.31.38	- - - - Used or reconditioned cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	32% or $7,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.39	- - - - New, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	15%	15%	15%	Free	782.19	u
8704.31.41	- - - - Used or reconditioned, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	32% or $8,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.42	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	15%	15%	15%	Free	782.19	u
8704.31.43	- - - - Used or reconditioned, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	32% or $10,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.44	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	15%	15%	15%	Free	782.19	u
8704.31.45	- - - - Used or reconditioned, of a cylinder capacity exceeding 2500 but not exceeding 3000 cc	32% or $11,150 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.46	- - - - New, of a cylinder capacity exceeding 3000 cc	15%	15%	15%	Free	782.19	u
8704.31.49	- - - - Used or reconditioned, of a cylinder capacity exceeding 3000 cc	32% or $12,150 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Dual Purpose Vehicles of a g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.31.51	- - - - New, of a cylinder capacity not exceeding 1000 cc	5%	5%	15%	Free	782.19	u
8704.31.52	- - - - Used or reconditioned, of a cylinder capacity not exceeding 1000 cc	32% or $4,000 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.53	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	5%	5%	15%	Free	782.19	u
8704.31.54	- - - - Used or reconditioned, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	32% or $5,350 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.55	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	5%	5%	15%	Free	782.19	u
8704.31.56	- - - - Used or reconditioned, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	32% or $6,250 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.57	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	5%	5%	15%	Free	782.19	u
8704.31.58	- - - - Used or reconditioned, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	32% or $7,600 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.59	- - - - New, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	5%	5%	15%	Free	782.19	u
8704.31.61	- - - - Used or reconditioned, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	32% or $8,650 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.62	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	5%	5%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.31.63	- - - - Used or reconditioned, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	32% or $10,650 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.64	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	5%	5%	15%	Free	782.19	u
8704.31.65	- - - - Used or reconditioned, of a cylinder capacity exceeding 2500 but not exceeding 3000 cc	32% or $11,650 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.66	- - - - New, of a cylinder capacity exceeding 3000 cc	5%	5%	15%	Free	782.19	u
8704.31.69	- - - - Used or reconditioned, of a cylinder capacity exceeding 3000 cc	32% or $12,650 per unit whichever is the greater	15%	15%	Free	782.19	u
	- - - Other goods vehicles of a g.v.w not exceeding 3 tonnes :						
8704.31.71	- - - - New, having a cylinder capacity not exceeding 1000 cc	15%	15%	15%	Free	782.19	u
8704.31.72	- - - - Used or reconditioned, having a cylinder capacity not exceeding 1000 cc	32% or $5,100 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.31.73	- - - - New, having a cylinder capacity exceeding 1000 cc	15%	15%	15%	Free	782.19	u
8704.31.79	- - - - Used or reconditioned having a cylinder capacity exceeding 1000 cc	32% or $6,000 per unit whichever is the greater	15%	15%	Free	782.19	u
	- - - Other, of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.31.91	- - - - New vehicles	5%	5%	15%	Free	782.19	u
8704.31.99	- - - - Used or reconditioned vehicles	32% or $6,450 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.32	- - g.v.w exceeding 5 tonnes						
	- - - Chassis fitted with engine and cabs whether or not the cab is complete :						
8704.32.11	- - - - New of a cylinder capacity not exceeding 2000 cc	32%	15%	15%	Free	782.19	u
8704.32.12	- - - - Used or reconditioned of a cylinder capacity not exceeding 2000cc	32% or $13,070 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.32.13	- - - - New of a cylinder capacity exceeding 2000cc	32%	15%	15%	Free	782.19	u
8704.32.19	- - - - Used or reconditioned of a cylinder capacity exceeding 2000 cc	32% or $9,731 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.32.20	- - - New refuse collectors whether or not fitted with loading, compressing, damping etc. devices	5%	5%	15%	Free	782.19	u
8704.32.30	- - - Used or reconditioned refuse collectors whether or not fitted with loading, compressing, damping etc devices	32% or $10,215 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.32.40	- - - Other new vehicles of a g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	5%	5%	15%	Free	782.19	u
8704.32.50	- - - Other used or reconditioned vehicles of a g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	32% or $8,927 per unit whichever is the greater	15%	15%	Free	782.19	u
8704.32.60	- - - Other new vehicles of g.v.w exceeding 20 tonnes	5%	5%	15%	Free	782.19	u
8704.32.90	- - - Other used or reconditioned vehicles of g.v.w exceeding 20 tonnes	32% or $11,444 per unit whichever is the greater	15%	15%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.90	- Other						
8704.90.10	- - - New	5%	5%	15%	Free	782.19	u
8704.90.90	- - - Used or reconditioned	32% or $366 per unit whichever is the greater	15%	15%	Free	782.19	u
	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	- Crane lorries						
8705.10.10	- - - New	5%	Free	15%	Free	782.21	u
8705.10.90	- - - Used or reconditioned	32% or $6,057 per unit whichever is the greater	Free	15%	Free	782.21	u
8705.20	- Mobile drilling derricks						
8705.20.10	- - - New	5%	Free	15%	Free	782.23	u
8705.20.90	- - - Used or reconditioned	32% or $6,057 per unit whichever is the greater	Free	15%	Free	782.23	u
8705.30	- Fire fighting vehicles						
8705.30.10	- - - New	5%	Free	15%	Free	782.25	u
8705.30.90	- - - Used or reconditioned	32% or $6,057 per unit whichever is the greater	Free	15%	Free	782.25	u
8705.40	- Concrete-mixer lorries						
8705.40.10	- - - New	5%	Free	15%	Free	782.27	u
8705.40.90	- - - Used or reconditioned	32% or $6,057 per unit whichever is the greater	Free	15%	Free	782.27	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8705.90	- Other						
8705.90.10	- - - New lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like; lorries for cleansing streets, gutters and the like; spraying lorries	5%	Free	15%	Free	782.19	u
8705.90.20	- - - Used lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like; lorries for cleansing streets, gutters and the like; spraying lorries	32% or $8,635 per unit whichever is the greater	Free	15%	Free	782.19	u
	- - - Other						
8705.90.91	- - - - New	5%	Free	15%	Free	782.29	u
8705.90.99	- - - - Used or reconditioned	32% or $8,635 per unit whichever is the greater	Free	15%	Free	782.29	u
8706.00	87.06 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.						
8706.00.10	- - - New of a cylinder capacity not exceeding 2000 cc	32%	15%	15%	Free	784.1	u
8706.00.20	- - - Used or reconditioned of a cylinder capacity not exceeding 2000cc	32% or $5,209 per unit whichever is the greater	15%	15%	Free	782.1	u
	- - - Other						
8706.00.91	- - - - New	32%	15%	15%	Free	784.1	u
8706.00.99	- - - - Used or reconditioned	32% or $5,209 per unit whichever is the greater	15%	15%	Free	784.1	u

Section XVII
Chapter 87
87.07/87.08

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	87.07 Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.						
8707.10	- For the vehicles of heading 87.03						
	- - - Used or reconditioned :						
8707.10.11	- - - - Of a cylinder capacity not exceeding 1500 cc	32% or $6,900 per unit whichever is the greater	15%	15%	Free	784.21	u
8707.10.12	- - - - Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	32% or $9,150 per unit whichever is the greater	15%	15%	Free	784.21	u
8707.10.13	- - - - Of a cylinder capacity exceeding 2000 cc	32% or $13,150 per unit whichever is the greater	15%	15%	Free	784.21	u
8707.10.19	- - - Other	32%	15%	15%	Free	784.21	u
8707.90	- Other						
	- - - Bodies of the vehicles of heading 87.04 :						
8707.90.11	- - - - Used or reconditioned bodies (excluding cabs)	32% or $13,150 per unit whichever is the greater	15%	15%	Free	784.25	u
8707.90.12	- - - - Used or reconditioned cabs	32%	15%	15%	Free	784.25	u
8707.90.19	- - - - Other	32%	15%	15%	Free	784.25	u
8707.90.90	- - - Other	32%	15%	15%	Free	784.25	u
	87.08 Parts and accessories of the motor vehicles of headings 87.01 to 87.05.						
8708.10.00	- Bumpers and parts thereof	15%	Free	15%	Free	784.31	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other parts and accessories of bodies (including cabs) :						
8708.21.00	- - Safety seat belts	15%	Free	15%	Free	784.32	kg
8708.29.00	- - Other	15%	Free	15%	Free	784.32	kg
8708.30.00	- Brakes and servo-brakes; parts thereof	15%	Free	15%	Free	784.33	kg
8708.40.00	- Gear boxes and parts thereof	15%	Free	15%	Free	784.34	kg
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components; and non-driving axles; parts thereof	15%	Free	15%	Free	784.35	kg
8708.70	- Road wheels and parts and accessories thereof						
8708.70.10	- - - Wheels fitted with tyres	32% or $16.00 per unit, whichever is the greater	Free	15%	Free	784.39	u
8708.70.90	- - - Other	15%	Free	15%	Free	784.39	kg
8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	15%	Free	15%	Free	784.39	kg
	- Other parts and accessories :						
8708.91.00	- - Radiators and parts thereof	15%	Free	15%	Free	784.39	kg
8708.92.00	- - Silencers (mufflers) and exhaust pipes; parts thereof	32%	Free	15%	Free	784.39	kg
8708.93.00	- - Clutches and parts thereof	15%	Free	15%	Free	784.39	kg
8708.94.00	- - Steering wheels, steering columns and steering boxes parts thereof	15%	Free	15%	Free	784.39	kg
8708.95.00	- - Safety airbags with inflator system, parts thereof	15%	Free	15%	Free	874.39	u
8708.99	- - Other :						
8708.99.10	- - - Assemblies (including unit construction chassis-bodies) not yet having the character of in-complete bodies; used motor vehicles cut up into segment or segments	32% or $5,550 per unit whichever is the greater	15%	15%	Free	874.39	u
8708.99.90	- - - Other	15%	Free	15%	Free	784.39	kg

Section XVII
Chapter 87
87.09/87.11

Item No	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	744.14	u
8709.19.00	- - Other	15%	Free	15%	Free	744.15	u
8709.90.00	- Parts	15%	Free	15%	Free	744.19	kg
8710.00.00	87.10 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	32%	Free	15%	Free	891.11	u
	87.11 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	15%	Free	15%	Free	785.11	u
8711.20.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	15%	Free	15%	Free	785.13	u
8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	15%	Free	15%	Free	785.15	u
8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	15%	Free	15%	Free	785.16	u
8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	15%	Free	15%	Free	785.17	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8711.90.00	- Other	15%	Free	15%	Free	785.19	u
8712.00.00	87.12 Bicycles and other cycles (including delivery tricycles), not motorized.	5%	Free	15%	Free	785.2	u
	87.13 Carriage for disabled, persons whether or not motorised or otherwise mechanically propelled.						
8713.10.00	- Not mechanically propelled	Free	Free	15%	Free	785.31	u
8713.90.00	- Other	Free	Free	15%	Free	785.31	u
	87.14 Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.						
● 8714.10.00	- Of motorcycles (including mopeds) :	15%	Free	15%	Free	785.35	kg
8714.20.00	- Of carriages for disabled persons	Free	Free	15%	Free	785.36	kg
	- Other :						
8714.91.00	- - Frames and forks, and parts thereof	15%	Free	15%	Free	785.37	kg
8714.92.00	- - Wheel rims and spokes	15%	Free	15%	Free	785.37	kg
8714.93.00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	15%	Free	15%	Free	785.37	kg
8714.94.00	- - Brakes, including coaster braking hubs and hub brakes and parts thereof	15%	Free	15%	Free	785.37	kg
8714.95.00	- - Saddles	15%	Free	15%	Free	785.37	u
8714.96.00	- - Pedals and crank-gear, and parts thereof	15%	Free	15%	Free	785.37	kg
8714.99.00	- - Other	15%	Free	15%	Free	785.37	kg

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8715.00.00	87.15 Baby carriages and parts thereof.	15%	Free	15%	Free	894.1	kg
	87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.						
8716.10	- Trailers and semi-trailers of the caravan type, for housing and camping						
8716.10.10	- - - New	32%	Free	15%	Free	786.1	u
8716.10.90	- - - Used or reconditioned	32% or $782 per unit whichever is the greater	Free	15%	Free	786.1	u
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes						
8716.20.10	- - - New	5%	Free	15%	Free	786.21	u
8716.20.90	- - - Used or reconditioned	32% or $2,873 per unit whichever is the greater	Free	15%	Free	786.21	u
	- Other trailers and semi-trailers for the transport of goods :						
8716.31	- - Tanker trailers and tanker semi-trailers						
8716.31.10	- - - New	5%	Free	15%	Free	786.22	u
8716.31.90	- - - Used or reconditioned	32% or $14,582 per unit whichever is the greater	Free	15%	Free	786.22	u
8716.39	- - Other						
8716.39.10	- - - New	5%	Free	15%	Free	786.29	u
8716.39.90	- - - Used or reconditioned	32% or $6,707 per unit whichever is the greater	Free	15%	Free	786.29	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8716.40	- Other trailers and semi-trailers						
8716.40.10	- - - New	5%	Free	15%	Free	786.83	u
8716.40.90	- - - Used or reconditioned	32% or $3,776 per unit whichever is the greater	Free	15%	Free	786.83	u
8716.80	- Other vehicles						
8716.80.10	- - - Wheel barrows and wheeled trolleys	15%	Free	15%	Free	786.85	u
8716.80.90	- - - Other	15%	Free	15%	Free	786.85	u
8716.90.00	- Parts	15%	Free	15%	Free	786.89	kg

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.

8801 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft

8802 Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles

8803 Parts of goods of 8801 or 8802

8804 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto

8805 Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8801.00.00	88.01 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	5%	Free	15%	Free	792.84	u
	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	5%	Free	15%	Free	792.11	u
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	5%	Free	15%	Free	792.15	u
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 Kg	5%	Free	15%	Free	792.2	u

Item No	Description	Import Duty			Export Duty	Statistical Code	Statistical Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 Kg but not exceeding 15,000 Kg	5%	Free	15%	Free	792.3	u
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 Kg	5%	Free	15%	Free	792.4	u
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5%	Free	15%	Free	792.5	u
	88.03 Parts of goods of heading 88.01 or 88.02.						
8803.10.00	- Propellers and rotors and parts thereof	5%	Free	15%	Free	792.91	kg
8803.20.00	- Under-carriages and parts thereof	5%	Free	15%	Free	792.93	kg
8803.30.00	- Other parts of aeroplanes or helicopters	5%	Free	15%	Free	792.95	kg
8803.90.00	- Other	5%	Free	15%	Free	792.97	kg
8804.00.00	88.04 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	Free	15%	Free	899.96	kg
	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	5%	Free	15%	Free	792.83	kg
	- Ground flying trainers and parts thereof:						
8805.21.00	- - Air combat simulators and parts thereof	5%	Free	15%	Free	792.83	kg
8805.29.00	- - Other	5%	Free	15%	Free	792.83	kg

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.

8901 Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods

8902 Fishing vessels; factory ships and other vessels for processing or preserving fishery products

8903 Yachts and other vessels for pleasure or sports; rowing boats and canoes

8904 Tugs and pusher craft

8905 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms

8906 Other vessels, including warships and lifeboats other than rowing boats

8907 Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)

8908 Vessels and other floating structures for breaking up

Item No	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	89.01 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	32%	Free	15%	Free	793.28	u
8901.20.00	- Tankers	32%	Free	15%	Free	793.22	u
8901.30.00	- Refrigerated vessels, other than those of sub-heading 8901.20	32%	Free	15%	Free	793.26	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	32%	Free	15%	Free	793.27	u
8902.00.00	89.02 Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	32%	Free	15%	Free	793.24	u
	89.03 Yachts and other vessels for pleasure or sports; rowing boats and canoes.						
8903.10.00	- Inflatable	5%	Free	15%	Free	793.11	u
	- Other :						
8903.91.00	- - Sailboats, with or without auxiliary motor	32%	Free	15%	Free	793.12	u
8903.92.00	- - Motor boats, other than outboard motorboats	32%	Free	15%	Free	793.19	u
8903.99.00	- - Other	32%	Free	15%	Free	793.19	u
8904.00.00	89.04 Tugs and pusher craft.	32%	Free	15%	Free	793.7	u
	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	5%	Free	15%	Free	793.51	u
8905.20.00	- Floating or submersible drilling or production platforms	5%	Free	15%	Free	793.55	u
8905.90.00	- Other	5%	Free	15%	Free	793.59	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	89.06 Other vessels, including warships and lifeboats other than rowing boats.						
8906.10.00	- Warships	32%	Free	15%	Free	793.29	u
8906.90.00	- Other	32%	Free	15%	Free	793.29	u
	89.07 Other floating structure (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).						
8907.10.00	- Inflatable rafts	5%	Free	15%	Free	793.91	u
8907.90	- Other						
8907.90.10	- - - Floating landing stages	15%	Free	15%	Free	793.91	u
8907.90.90	- - - Other	5%	Free	15%	Free	793.91	u
8908.00.00	89.08 Vessels and other floating structures for breaking up.	5%	Free	15%	Free	793.30	u

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);connector for optical fibres, optical fibre bundles or cables (heading 85.36) numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

Section XVIII
Chapter 90
Notes

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for :

- Preventing or correcting bodily deformities; or

- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbance, by constantly or periodically measuring its active value..

9001 Optical fibres and optical fibre bundles; optical fibre cables other than those of 8544; 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

9002 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked

9003 Frames and mountings for spectacles, goggles or the like, and parts thereof

9004 Spectacles, goggles and the like, corrective, protective or other

9005 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy

9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 8539

9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

9008 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers

9009 Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus

9010 Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens

9011 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection

9012 Microscopes other than optical microscopes; diffraction apparatus

9013 Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter

9014 Direction finding compasses; other navigational instruments and appliances

9015 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders

9016 Balances of a sensitivity of 5 cg or better, with or without weights

9017 Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter

9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments

9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

9020 Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters

9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability

9022 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

9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses

9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)

9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments

9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of 9014, 9015, 9028 or 9032

9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes

9028 Gas, liquid or electricity supply or production meters, including calibrating meters therefor

9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of 9014 or 9015; stroboscopes

9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations

9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors

9032 Automatic regulating or controlling instruments and apparatus

9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	884.19	kg
9001.20.00	- Sheets and plates of polarising material	15%	Free	15%	Free	884.19	kg
9001.30.00	- Contact lenses	15%	Free	15%	Free	884.11	u
9001.40.00	- Spectacle lenses of glass	32%	Free	15%	Free	884.15	u
9001.50.00	- Spectacle lenses of other materials	32%	Free	15%	Free	884.17	u
9001.90.00	- Other	15%	Free	15%	Free	884.19	kg
	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	- - For cameras, projectors or photographic enlargers or reducers						
9002.11.10	- - - For photographic cameras falling within items Nos. 9006.30.00, 9006.40.00, 9006.51.00, 9006.52.00, 9006.53.00 and 9006.59.00, for cinematographic cameras falling within item No. 9007.11.00; for image projectors falling within items Nos. 9008.30.10 and 9008.30.90	5%	Free	15%	Free	884.31	kg
9002.11.90	- - - Other	15%	Free	15%	Free	884.31	kg
9002.19.00	- - Other	15%	Free	15%	Free	884.32	kg
9002.20	- Filters						

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9002.20.10	- - - For photographic cameras falling within items Nos. 9006.30.00, 9006.40.00, 9006.51.00, 9006.52.00, 9006.53.00, and 9006.59.00, for cinematographic cameras falling within item No. 9007.11.00	5%	Free	15%	Free	884.33	kg
9002.20.90	- - - Other	15%	Free	15%	Free	884.33	kg
9002.90.00	- Other	15%	Free	15%	Free	884.39	kg
	90.03 Frames and mountings for spectacles, goggles or the like, and parts thereof.						
	- Frames and mountings :						
9003.11.00	- - Of plastics	15%	Free	15%	Free	884.21	u
9003.19.00	- - Of other materials	15%	Free	15%	Free	884.21	u
9003.90.00	- Parts	15%	Free	15%	Free	884.22	kg
	90.04 Spectacles, goggles and the like; corrective, protective or other.						
9004.10.00	- Sunglasses	Free	Free	15%	Free	884.23	u
9004.90.00	- Other	5%	Free	15%	Free	884.23	u
	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	Free	Free	15%	Free	871.11	u
9005.80.00	- Other instruments	5%	Free	15%	Free	871.15	u
9005.90.00	- Parts and accessories (including mountings)	5%	Free	15%	Free	871.19	kg
	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	5%	Free	15%	Free	881.11	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	5%	Free	15%	Free	881.11	u
9006.40.00	- Instant print cameras	Free	Free	15%	Free	881.11	u
	- 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	Free	Free	15%	Free	881.11	u
9006.52	- - Other, for roll film of a width less than 35 mm						
9006.52.10	- - - Cameras of a kind used for recording documents on micro films, microfiche or other microforms	15%	Free	15%	Free	881.11	u
9006.52.90	- - - Other	Free	Free	15%	Free	881.11	u
9006.53	- - Other, for roll film of a width of 35 mm						
9006.53.10	- - - Cameras of a kind used for recording documents on micro films, microfiche or other microforms	15%	Free	15%	Free	881.11	u
9006.53.90	- - - Other	Free	Free	15%	Free	811.11	u
9006.59	- - Other						
9006.59.10	- - - Cameras of a kind used for recording documents on micro films, microfiche or other microforms	15%	Free	15%	Free	811.11	u
9006.59.90	- - - Other	Free	Free	15%	Free	881.11	u
	- Photographic flashlight apparatus and flashbulbs :						
9006.61.00	- - Discharge lamp ("electronic") flash-light apparatus	5%	Free	15%	Free	881.13	u
9006.69.00	- - Other	5%	Free	15%	Free	881.13	u

Section XVIII
Chapter 90
90.07

	Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Parts and accessories :						
	9006.91	- - For cameras :						
	9006.91.10	- - - Suitable for use solely or principally with cameras falling within item No. 9006.10.00,9006.30.00, 9006.40.00	5%	Free	15%	Free	881.14	kg
	9006.91.20	- - - Suitable for use solely or principally with cameras falling within item No. 9006.52.10,9006.53.10, 9006.59.10	15%	Free	15%	Free	881.14	kg
	9006.91.90	- - - Other	5%	Free	15%	Free	881.14	kg
	9006.99.00	- - Other	5%	Free	15%	Free	881.15	kg
		90.07 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.						
●	9007.10	- Cameras						
●	9007.10.10	- - - For film of less than 16 mm width or for double-8 mm film	5%	Free	15%	Free	881.21	u
●	9007.10.20	- - - Surveillance cameras of a kind used in photographic security systems	15%	Free	15%	Free	881.21	u
●	9007.10.90	- - - Other	15%	Free	15%	Free	881.21	u
	9007.20	- Projectors						
	9007.20.10	- - - For film of less than 16mm width	5%	Free	15%	Free	881.22	u
	9007.20.90	- - - Other	15%	Free	15%	Free	881.22	u
		- Parts and accessories :						
	9007.91	- - For cameras						
	9007.91.10	- - - Suitable for use solely or principally with cameras falling within item No. 9007.11.00	5%	Free	15%	Free	881.23	kg
	9007.91.90	- - - Other	15%	Free	15%	Free	881.23	kg
	9007.92	- - For projectors						
	9007.92.10	- - - Suitable for use solely or principally with projec-tors falling within item No. 9007.20.10	5%	Free	15%	Free	881.24	kg
	9007.92.90	- - - Other	15%	Free	15%	Free	881.24	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.08 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.						
● 9008.50	- Projectors, enlargers and reducers						
● 9008.50.10	- - - Slide projectors	5%	Free	15%	Free	881.32	u
● 9008.50.20	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	15%	Free	15%	Free	881.31	u
● 9008.50.30	- - - Other image projectors	5%	Free	15%	Free	881.32	u
● 9008.50.90	- - - Photographic (other than cinematographic) enlargers and reducers	15%	Free	15%	Free	881.33	u
9008.90	- Parts and accessories						
9008.90.10	- - - Suitable for use solely or principally with microfilm, microfiche or other microform readers and photographic enlargers and reducers respectively falling within items Nos. 9008.50.20 and 9008.50.90	15%	Free	15%	Free	881.34	kg
9008.90.90	- - - Other	5%	Free	15%	Free	881.34	kg
	90.10 Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.						
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	15%	Free	15%	Free	881.35	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes						
9010.50.10	- - - Rewinding, editing and splicing equipment for cinematograph film of a width of 8 mm; film titling apparatus	5%	Free	15%	Free	881.35	u
9010.50.90	- - - Other	15%	Free	15%	Free	881.35	u
9010.60	- Projection screen						
9010.60.10	- - - Not exceeding 4 m^2 in area	5%	Free	15%	Free	881.35	u
9010.60.90	- - - Other	15%	Free	15%	Free	881.35	u
9010.90	- Parts and accessories						
9010.90.10	- - - Suitable for use solely or principally with photographic laboratory equipment and projection screens respectively falling within items Nos. 9010.50.10 and 9010.60.10	5%	Free	15%	Free	881.36	kg
9010.90.90	- - - Other	15%	Free	15%	Free	881.36	kg
	90.11 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.						
9011.10.00	- Stereoscopic microscopes	5%	Free	15%	Free	871.41	u
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5%	Free	15%	Free	871.43	u
9011.80.00	- Other microscopes	5%	Free	15%	Free	871.45	u
9011.90.00	- Parts and accessories	5%	Free	15%	Free	871.49	kg

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.12 Microscopes other than optical microscopes; and diffraction apparatus.						
9012.10.00	- Microscopes other than optical microscopes; and diffraction apparatus	5%	Free	15%	Free	871.31	u
9012.90.00	- Parts and accessories	5%	Free	15%	Free	871.39	kg
	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	15%	Free	15%	Free	871.91	u
9013.20.00	- Lasers, other than laser diodes	15%	Free	15%	Free	871.92	u
9013.80	- Other devices, appliances and instruments						
9013.80.10	- - - Non-stereoscopic slide viewers	5%	Free	15%	Free	871.93	u
9013.80.90	- - - Other	15%	Free	15%	Free	871.93	u
9013.90	- Parts and accessories						
9013.90.10	- - - Suitable for use solely or principally with non-stereoscopic slide viewers falling within item No. 9013.80.10	5%	Free	15%	Free	871.99	kg
9013.90.90	- - - Other	15%	Free	15%	Free	871.99	kg

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.14 Direction finding compasses; other navigational instruments and appliances.						
9014.10.00	- Direction finding compasses	5%	Free	15%	Free	874.11	u
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	Free	15%	Free	874.11	u
9014.80.00	- Other instruments and appliances	5%	Free	15%	Free	874.11	u
9014.90.00	- Parts and accessories	5%	Free	15%	Free	874.12	kg
	90.15 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.						
9015.10.00	- Rangefinders	5%	Free	15%	Free	874.13	u
9015.20.00	- Theodolites and tachyometers (tacheometer)	5%	Free	15%	Free	874.13	u
9015.30.00	- Levels	5%	Free	15%	Free	874.13	u
9015.40.00	- Photogrammetrical surveying instruments and appliances	5%	Free	15%	Free	874.13	u
9015.80.00	- Other instruments and appliances	5%	Free	15%	Free	874.13	u
9015.90.00	- Parts and accessories	5%	Free	15%	Free	874.14	kg
9016.00.00	90.16 Balances of a sensitivity of 5 cg or better, with or without weights.	5%	Free	15%	Free	874.51	kg
	90.17 Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.						

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9017.10.00	- Drafting tables and machines, whether or not automatic	5%	Free	15%	Free	874.22	u
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	5%	Free	15%	Free	874.22	u
9017.30.00	- Micrometers, callipers and gauges	5%	Free	15%	Free	874.23	u
9017.80.00	- Other instruments	5%	Free	15%	Free	874.23	kg
9017.90.00	- Parts and accessories	5%	Free	15%	Free	874.24	kg
	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	Free	Free	15%	Free	774.11	u
9018.12.00	- - Ultrasonic scanning apparatus	Free	Free	15%	Free	774.12	u
9018.13.00	- - Magnetic resonance imaging apparatus	Free	Free	15%	Free	774.12	u
9018.14.00	- - Scintigraphic apparatus	Free	Free	15%	Free	774.12	u
9018.19.00	- - Other	Free	Free	15%	Free	774.12	u
9018.20.00	- Ultra-violet or infra-red ray apparatus	Free	Free	15%	Free	774.13	kg
	- Syringes, needles, catheters, cannulae and the like :						
9018.31.00	- - Syringes, with or without needles	Free	Free	15%	Free	872.21	u
9018.32.00	- - Tubular metal needles and needles for sutures	Free	Free	15%	Free	872.21	kg
9018.39.00	- - Other	Free	Free	15%	Free	872.21	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- 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	Free	Free	15%	Free	872.11	kg
9018.49.00	- - Other	Free	Free	15%	Free	872.19	u
9018.50.00	- Other ophthalmic instruments and appliances	Free	Free	15%	Free	872.25	kg
9018.90.00	- Other instruments and appliances	Free	Free	15%	Free	872.29	u
	90.19 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing aparatus; 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	Free	Free	15%	Free	872.31	kg
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	Free	15%	Free	872.33	kg
9020.00.00	90.20 Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	Free	Free	15%	Free	872.35	kg
	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.						

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9021.10.00	- Orthopaedic or fracture appliances	Free	Free	15%	Free	899.63	kg
	- Artificial teeth and dental fittings :						
9021.21.00	- - Artificial teeth	Free	Free	15%	Free	899.65	kg
9021.29.00	- - Other	Free	Free	15%	Free	899.65	kg
	- Other artificial parts of the body :						
9021.31.00	- - Artificial joints	Free	Free	15%	Free	899.66	kg
9021.39.00	- - Other	Free	Free	15%	Free	899.66	kg
9021.40.00	- Hearing aids, excluding parts and accessories	Free	Free	15%	Free	899.61	u
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Free	15%	Free	899.67	u
9021.90.00	- Other	Free	Free	15%	Free	899.69	kg
	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	Free	Free	15%	Free	774.21	u
9022.13.00	- - Other, for dental uses	Free	Free	15%	Free	774.21	u
9022.14.00	- - Other, for medical, surgical or veterinary uses	Free	Free	15%	Free	774.21	u
9022.19.00	- - For other uses	Free	Free	15%	Free	774.21	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- 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	Free	Free	15%	Free	774.22	u
9022.29.00	- - For other uses	Free	Free	15%	Free	774.22	u
9022.30.00	- X-ray tubes	Free	Free	15%	Free	774.23	u
9022.90.00	- Other, including parts and accessories	Free	Free	15%	Free	774.29	kg
9023.00.00	90.23 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	Free	Free	15%	Free	874.52	kg
	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	5%	Free	15%	Free	874.53	u
9024.80.00	- Other machines and appliances	5%	Free	15%	Free	874.53	u
9024.90.00	- Parts and accessories	5%	Free	15%	Free	874.54	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	874.55	u
9025.19.00	- - Other	5%	Free	15%	Free	874.55	u
9025.80	- Other instruments						
9025.80.10	- - - Barometers, not combined with other instruments	5%	Free	15%	Free	874.55	u
9025.80.90	- - - Other	5%	Free	15%	Free	874.55	u
9025.90.00	- Parts and accessories	5%	Free	15%	Free	874.56	kg
	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	5%	Free	15%	Free	874.31	u
9026.20.00	- For measuring or checking pressure	5%	Free	15%	Free	874.35	u
9026.80.00	- Other instruments or apparatus	5%	Free	15%	Free	874.37	u
9026.90.00	- Parts and accessories	5%	Free	15%	Free	874.39	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	874.41	u
9027.20	- Chromatographs and electrophoresis instruments :						
9027.20.10	- - - Apparatus and appliances used in laboratories for diagnosis	5%	Free	15%	Free	874.42	u
9027.20.20	- - - Photographic thermocolorimeters; photographic exposure meters	5%	Free	15%	Free	874.42	u
9027.20.90	- - - Other	5%	Free	15%	Free	874.42	u
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	Free	15%	Free	874.43	u
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)						
9027.50.10	- - - Apparatus and appliances used in laboratories for diagnosis	5%	Free	15%	Free	874.45	u
9027.50.20	- - - Photographic thermocolorimeters; photographic exposure meters	5%	Free	15%	Free	874.45	u
9027.50.90	- - - Other	5%	Free	15%	Free	874.45	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9027.80	- Other instruments and apparatus						
9027.80.10	- - - Apparatus and appliances used in laboratories for diagnosis	5%	Free	15%	Free	874.46	u
9027.80.20	- - - Photographic thermocolorimeters; photographic exposure meters	5%	Free	15%	Free	874.46	u
9027.80.90	- - - Other	5%	Free	15%	Free	874.46	u
9027.90	- Microtomes; parts and accessories						
9027.90.10	- - - Apparatus and appliances used in laboratories for diagnosis	5%	Free	15%	Free	874.49	kg
9027.90.20	- - - Photographic thermocolorimeters; photographic exposure meters	5%	Free	15%	Free	874.49	kg
9027.90.90	- - - Other	5%	Free	15%	Free	874.49	kg
	90.28 Gas, liquid or electricity supply or production meters, including calibrating meters therefore.						
9028.10.00	- Gas meters	5%	Free	15%	Free	873.11	u
9028.20.00	- Liquid meters	5%	Free	15%	Free	873.13	u
9028.30.00	- Electricity meters	5%	Free	15%	Free	873.15	u
9028.90.00	- Parts and accessories	5%	Free	15%	Free	873.19	kg
	90.29 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.						
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	Free	15%	Free	873.21	u
9029.20.00	- Speed indicators and tachometers; stroboscopes	5%	Free	15%	Free	873.25	u
9029.90.00	- Parts and accessories	5%	Free	15%	Free	873.29	kg

Section XVII
Chapter 90
90.30/90.31

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.30 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising Radiations.						
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	5%	Free	15%	Free	874.71	u
9030.20.00	- Oscilloscopes and oscillographs	5%	Free	15%	Free	874.73	u
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power						
9030.31.00	- - Multimeters without a recording device	5%	Free	15%	Free	874.75	u
9030.32.00	- - Multimeters with a recording device	5%	Free	15%	Free	874.75	u
9030.33.00	- - Other, without a recording device	5%	Free	15%	Free	874.75	u
9030.39.00	- - Other, with a recording device	5%	Free	15%	Free	874.78	u
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	Free	15%	Free	874.77	u
	- Other instruments and apparatus :						
9030.82.00	- - For measuring or checking semiconductor wafers or devices	5%	Free	15%	Free	874.78	u
9030.84.00	- - Other, with a recording device	5%	Free	15%	Free	874.78	u
9030.89.00	- - Other	5%	Free	15%	Free	874.78	u
9030.90.00	- Parts and accessories	5%	Free	15%	Free	874.79	kg
	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	5%	Free	15%	Free	874.25	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9031.20.00	- Test benches	5%	Free	15%	Free	874.25	u
	- Other optical instruments and appliances :						
9031.41.00	- - For inspecting semi-conductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semi-conductor devices	5%	Free	15%	Free	874.25	u
9031.49.00	- - Other	5%	Free	15%	Free	874.25	u
9031.80.00	- Other instruments, appliances and machines	5%	Free	15%	Free	874.25	u
9031.90.00	- Parts and accessories	5%	Free	15%	Free	874.26	kg
	90.32 Automatic regulating or controlling instruments and apparatus.						
9032.10.00	- Thermostats	5%	Free	15%	Free	874.61	u
9032.20.00	- Manostats	5%	Free	15%	Free	874.63	u
	- Other instruments and apparatus :						
9032.81.00	- - Hydraulic or pneumatic	5%	Free	15%	Free	874.65	u
9032.89.00	- - Other	5%	Free	15%	Free	874.65	u
9032.90.00	- Parts and accessories	5%	Free	15%	Free	874.69	kg
9033.00.00	90.33 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	Free	15%	Free	874.9	kg

Section XVIII
Chapter 91
Notes

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

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

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

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

9101 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal

9102 Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of 9101

9103 Clocks with watch movements, excluding clocks of 9104

9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels

9105 Other clocks

9106 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)

9107 Time switches with clock or watch movement or with synchronous motor

9108 Watch movements, complete and assembled

9109 Clock movements, complete and assembled

9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements

9111 Watch cases and parts thereof

9112 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof

9113 Watch straps, watch bands and watch bracelets, and parts thereof

9114 Other clock or watch parts

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	Free	Free	15%	Free	885.31	u
9101.19.00	- - Other	Free	Free	15%	Free	885.31	u
	- Other wrist-watches, whether or not incorporating a stop-watch facility :						
9101.21.00	- - With automatic winding	Free	Free	15%	Free	885.32	u
9101.29.00	- - Other	Free	Free	15%	Free	885.32	u
	- Other :						
9101.91.00	- - Electrically operated	Free	Free	15%	Free	885.39	u
9101.99.00	- - Other	Free	Free	15%	Free	885.39	u
	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	Free	Free	15%	Free	885.41	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9102.12.00	- - With opto-electronic display only	Free	Free	15%	Free	885.41	u
9102.19.00	- - Other	Free	Free	15%	Free	885.41	u
	- Other wrist-watches, whether or not incorporating a stop-watch facility :						
9102.21.00	- - With automatic winding	Free	Free	15%	Free	885.42	u
9102.29.00	- - Other	Free	Free	15%	Free	885.42	u
	- Other :						
9102.91.00	- - Electrically operated	Free	Free	15%	Free	885.49	u
9102.99.00	- - Other	Free	Free	15%	Free	885.49	u
	91.03 Clocks with watch movements, excluding clocks of heading 91.04.						
9103.10.00	- Electrically operated	15%	Free	15%	Free	885.72	u
9103.90.00	- Other	15%	Free	15%	Free	885.73	u
9104.00.00	91.04 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	15%	Free	15%	Free	885.71	u
	91.05 Other clocks.						
	- Alarm clocks :						
9105.11.00	- - Electrically operated	15%	Free	15%	Free	885.74	u
9105.19.00	- - Other	5%	Free	15%	Free	885.75	u
	- Wall clocks :						
9105.21.00	- - Electrically operated	15%	Free	15%	Free	885.76	u
9105.29.00	- - Other	15%	Free	15%	Free	885.77	u
	- Other :						
9105.91.00	- - Electrically operated	15%	Free	15%	Free	885.78	u
9105.99.00	- - Other	15%	Free	15%	Free	885.79	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	885.94	u
9106.90.00	- Other	5%	Free	15%	Free	885.94	u
9107.00.00	91.07 Time switches with clock or watch movement or with synchronous motor.	5%	Free	15%	Free	885.95	u
	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	5%	Free	15%	Free	885.51	u
9108.12.00	- - With opto-electronic display only	5%	Free	15%	Free	885.51	u
9108.19.00	- - Other	5%	Free	15%	Free	885.51	u
9108.20.00	- With automatic winding	5%	Free	15%	Free	885.52	u
9108.90.00	- Other	5%	Free	15%	Free	885.52	u
	91.09 Clock movements, complete and assembled.						
● 9109.10.00	- Electrically operated	5%	Free	15%	Free	855.96	u
9109.90.00	- Other	5%	Free	15%	Free	885.96	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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)	5%	Free	15%	Free	885.98	u
9110.12.00	- - Incomplete movements, assembled	5%	Free	15%	Free	885.98	kg
9110.19.00	- - Rough movements	5%	Free	15%	Free	885.98	kg
9110.90.00	- Other	5%	Free	15%	Free	885.98	kg
	91.11 Watch cases and parts thereof.						
9111.10.00	- Cases of precious metal or of metal clad with precious metal	5%	Free	15%	Free	885.91	u
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	5%	Free	15%	Free	885.91	u
9111.80.00	- Other cases	5%	Free	15%	Free	885.91	u
9111.90.00	- Parts	5%	Free	15%	Free	885.91	kg
	91.12 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.						
9112.20.00	- Cases	5%	Free	15%	Free	885.97	u
9112.90.00	- Parts	5%	Free	15%	Free	885.97	kg
	91.13 Watch straps, watch bands and watch bracelets, and parts thereof.						
9113.10.00	- Of precious metal or of metal clad with precious metal	5%	Free	15%	Free	885.92	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9113.20.00	- Of base metal, whether or not gold- or silver-plated	5%	Free	15%	Free	885.92	kg
9113.90	- Other						
9113.90.10	- - - Of natural or cultured pearls, precious or semi-precious stones	5%	Free	15%	Free	885.93	kg
9113.90.90	- - - Other	15%	Free	15%	Free	885.93	kg
	91.14 Other clock or watch parts.						
9114.10.00	- Springs, including hair-springs	5%	Free	15%	Free	885.99	kg
9114.30.00	- Dials	5%	Free	15%	Free	885.99	kg
9114.40.00	- Plates and bridges	5%	Free	15%	Free	885.99	kg
9114.90.00	- Other	5%	Free	15%	Free	885.99	kg

Section XVIII
Chapter 92
Notes

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.

9201 Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments

9202 Other string musical instruments (for example, guitars, violins, harps)

● 9505 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.

9206 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)

9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)

9208 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments

9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	92.01 Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.						
9201.10.00	- Upright pianos	Free	Free	15%	Free	898.13	u
9201.20.00	- Grand pianos	Free	Free	15%	Free	898.13	u
9201.90.00	- Other	Free	Free	15%	Free	898.13	u
	92.02 Other string musical instruments (for example, guitars, violins, harps).						
9202.10.00	- Played with a bow	Free	Free	15%	Free	898.15	u
9202.90.00	- Other	Free	Free	15%	Free	898.15	u
•	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	Free	Free	15%	Free	898.23	u
9205.90.00	- Other	Free	Free	15%	Free	898.23	u
9206.00.00	92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	Free	Free	15%	Free	898.24	u
	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	Free	Free	15%	Free	898.25	u
9207.90.00	- Other	Free	Free	15%	Free	898.26	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	92.08 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.						
9208.10.00	- Musical boxes	Free	Free	15%	Free	898.29	u
9208.90.00	- Other	Free	Free	15%	Free	898.29	u
	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	5%	Free	15%	Free	898.9	kg
	- Other :						
9209.91.00	- - Parts and accessories for pianos	5%	Free	15%	Free	898.9	kg
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	5%	Free	15%	Free	898.9	kg
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	5%	Free	15%	Free	898.9	kg
9209.99.00	- - Other	5%	Free	15%	Free	898.9	kg

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 No. 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 No. 97.05 or 97.06).

2.- In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

9301 Military weapons, other than revolvers, pistols and the arms of 9307

9302 Revolvers and pistols, other than those of 9303 or 9304

9303 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)

9304 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of 9307

9305 Parts and accessories of articles of 9301 to 9304

9306 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads

9307 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

	Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		93.01 Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.						
•	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	32%	Free	15%	Free	891.12	u
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	32%	Free	15%	Free	891.12	u
	9301.90.00	- Other	32%	Free	15%	Free	891.12	u
	9302.00.00	93.02 Revolvers and pistols, other than those of heading 93.03 or 93.04.	32%	Free	15%	Free	891.14	u
		93.03 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading fire-arms, 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	32%	Free	15%	Free	891.31	u
	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shot-gun rifles	32%	Free	15%	Free	891.31	u
	9303.30.00	- Other sporting, hunting or target-shooting rifles	32%	Free	15%	Free	891.31	u
	9303.90.00	- Other	32%	Free	15%	Free	891.31	u
	9304.00	93.04 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.						
	9304.00.10	- - - Underwater spear guns	5%	Free	15%	Free	891.39	u
	9304.00.90	- - - Other	32%	Free	15%	Free	891.39	u

	Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		93.05 Parts and accessories of articles of headings 93.01 to 93.04.						
	9305.10.00	- Of revolvers or pistols	32%	Free	15%	Free	891.91	kg
●	9305.20.00	- Of shotguns or rifles of heading 93.03	32%	Free	15%	Free	891.93	kg
		- Other :						
	9305.91.00	- - Of military weapons of heading 93.01	32%	Free	15%	Free	891.99	kg
	9305.99	- - Other						
	9305.99.10	- - - Parts of underwater spear gun	5%	Free	15%	Free	891.99	kg
	9305.99.90	- - - Other	32%	Free	15%	Free	891.99	kg
		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	32%	Free	15%	Free	891.22	kg
	9306.29.00	- - Other	32%	Free	15%	Free	891.23	kg
	9306.30.00	- Other cartridges and parts thereof	32%	Free	15%	Free	891.24	kg
	9306.90.00	- Other	32%	Free	15%	Free	891.29	kg
	9307.00.00	93.07 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore.	32%	Free	15%	Free	891.13	kg

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

1.- This Chapter does not cover :

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);

(f) Lamps or lighting fittings of Chapter 85,

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases); or

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furntiure 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.

9401 Seats (other than those of 9402), whether or not convertible into beds, and parts thereof

9402 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles

9403 Other furniture and parts thereof

9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered

9405 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

9406 Prefabricated buildings

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	15%	Free	15%	Free	821.11	u
9401.20.00	- Seats of a kind used for motor vehicles	15%	Free	15%	Free	821.12	u
9401.30.00	- Swivel seats with variable height adjustment	15%	10%	15%	Free	821.14	u
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	15%	10%	15%	Free	821.15	u

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Seats of cane, osier, bamboo or similar materials;						
9401.51.00	- - Of bamboo or rattan	32%	10%	15%	Free	821.13	u
9401.59.00	- - Other	32%	10%	15%	Free	821.13	u
	- Other seats, with wooden frames:						
9401.61.00	- - Upholstered	32%	10%	15%	Free	821.16	u
9401.69.00	- - Other	32%	10%	15%	Free	821.16	u
	- Other seats with metal frames :						
9401.71.00	- - Upholstered	32%	10%	15%	Free	821.17	u
9401.79.00	- - Other	32%	10%	15%	Free	821.17	u
9401.80.00	- Other seats	32%	10%	15%	Free	821.18	u
9401.90.00	- Parts	32%	Free	15%	Free	821.19	kg
	94.02 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.						
9402.10	- Dentists' barbers' or similar chairs and parts thereof						
9402.10.10	- - - Barbers' chairs	15%	Free	15%	Free	872.4	kg
9402.10.90	- - - Other	5%	Free	15%	Free	872.4	kg
9402.90.00	- Other	5%	Free	15%	Free	872.4	kg
	94.03 Other furniture and parts thereof.						
9403.10.00	- Metal furniture of a kind used in offices	32%	10%	15%	Free	821.31	kg
9403.20.00	- Other metal furniture	32%	10%	15%	Free	821.39	kg
9403.30.00	- Wooden furniture of a kind used in offices	32%	10%	15%	Free	821.51	u
9403.40.00	- Wooden furniture of a kind used in the kitchen	32%	10%	15%	Free	821.53	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9403.50.00	- Wooden furniture of a kind used in the bedroom	32%	10%	15%	Free	821.55	u
9403.60.00	- Other wooden furniture	32%	10%	15%	Free	821.59	u
9403.70	- Furniture of plastics						
9403.70.10	- - - Baby walkers; baby swings	15%	Free	15%	Free	821.71	kg
9403.70.90	- - - Other	32%	10%	15%	Free	821.71	kg
	- Furniture of other materials, including cane, osier, bamboo or similar materials:						
9403.81.00	- - Of bamboo or rattan	32%	10%	15%	Free	821.79	kg
9403.89.00	- - Other	32%	10%	15%	Free	821.79	kg
9403.90.00	- Parts	32%	Free	15%	Free	821.8	kg
	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	32%	10%	15%	Free	821.21	kg
	- Mattresses :						
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	32%	10%	15%	Free	821.23	u
9404.29.00	- - Of other materials	32%	10%	15%	Free	821.25	u
9404.30.00	- Sleeping bags	32%	Free	15%	Free	821.27	u
9404.90.00	- Other	32%	Free	15%	Free	821.29	kg
	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.						

Section XX
Chapter 94
94.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	15%	Free	15%	Free	813.11	kg
9405.20.00	- Electric table, desk, bed-side or floor-standing lamps	15%	Free	15%	Free	813.13	kg
9405.30.00	- Lighting sets of a kind used for Christmas trees	15%	Free	15%	Free	894.41	kg
9405.40	- Other electric lamps and lighting fittings						
9405.40.10	- - - Photoflood lamps of a kind designed for mounting on cinematographic cameras falling within item No. 9007.11.00; video lights	15%	Free	15%	Free	813.15	kg
9405.40.90	- - - Other	15%	Free	15%	Free	813.15	kg
9405.50.00	- Non-electrical lamps and lighting fittings	15%	Free	15%	Free	813.17	kg
9405.60.00	- Illuminated signs, illuminated name-plates and the like	15%	Free	15%	Free	813.20	kg
	- Parts :						
9405.91.00	- - Of glass	5%	Free	15%	Free	813.91	kg
9405.92.00	- - Of plastics	5%	Free	15%	Free	813.92	kg
9405.99.00	- - Other	5%	Free	15%	Free	813.99	kg
9406.00.00	94.06 Prefabricated buildings	32%	Free	15%	Free	811.00	kg

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43) ;

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 87.12);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(r) Decoy calls or whistles (heading 92.08);

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading 94.05);

(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent materials); or

(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

Section XX
Chapter 95
95.03

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metalclad 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).

9503 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.

- 9504 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

9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes

9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools

9507 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of 9208 or 9705) and similar hunting or shooting requisites

9508 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9503.00	95.03 Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls; other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds.						
9503.00.10	- - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls’ carriages	15%	Free	15%	Free	894.2	u

	Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9503.00.20	- - - Dolls representing only human beings whether or not dressed	32%	Free	15%	Free	894.2	u
	9503.00.30	- - - Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear	32%	Free	15%	Free	894.2	kg
	9503.00.90	- - - Other	5%	Free	15%	Free	894.2	u
		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	15%	10%	15%	Free	894.33	kg
●	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15%	Free	15%	Free	894.35	u
	9504.40.00	- Playing cards	15%	Free	15%	Free	894.37	u
●	9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30.	Free	Free	15%	Free	894.31	kg
	9504.90	- Other						
	9504.90.10	- - - Pintables; tables constructed for games, including special tables for casino and parlour games; machines for various games	15%	15%	15%	Free	894.39	u
	9504.90.20	- - - Electronic games, other	Free	Free	15%	Free	894.39	u
	9504.90.90	- - - Other	15%	Free	15%	Free	894.39	u
		95.05 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.						
	9505.10.00	- Articles for Christmas festivities	15%	Free	15%	Free	894.45	kg
	9505.90.00	- Other	15%	Free	15%	Free	894.49	kg
		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 :						

Section XX
Chapter 95

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9506.11.00	- - Skis	Free	Free	15%	Free	894.73	2u
9506.12.00	- - Ski-fastenings (ski-bindings)	Free	Free	15%	Free	894.73	kg
9506.19.00	- - Other	Free	Free	15%	Free	894.73	kg
	- Water-skis, surf-boards, sailboards and other water-sport equipment :						
9506.21.00	- - Sailboards	Free	Free	15%	Free	894.74	u
9506.29.00	- - Other	Free	Free	15%	Free	894.74	u
	- Golf clubs and other golf equipment :						
9506.31.00	- - Clubs, complete	Free	Free	15%	Free	894.75	u
9506.32.00	- - Balls	Free	Free	15%	Free	894.75	u
9506.39.00	- - Other	Free	Free	15%	Free	894.75	kg
9506.40.00	- Articles and equipment for table-tennis	Free	Free	15%	Free	894.79	kg
	- Tennis, badminton or similar rackets, whether or not strung :						
9506.51.00	- - Lawn-tennis rackets, whether or not strung	Free	Free	15%	Free	894.76	u
9506.59.00	- - Other	Free	Free	15%	Free	894.76	u
	- Balls, other than golf balls and table-tennis balls :						
9506.61.00	- - Lawn-tennis balls	Free	Free	15%	Free	894.79	u
9506.62.00	- - Inflatable	Free	Free	15%	Free	894.79	u
9506.69.00	- - Other	Free	Free	15%	Free	894.79	u
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	Free	Free	15%	Free	894.72	2u
	- Other :						
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	Free	Free	15%	Free	894.79	kg
9506.99	- - Other						
9506.99.10	- - - Children's playground equipment	Free	Free	15%	Free	894.79	u
9506.99.20	- - - Spa baths; swimming pools	15%	10%	15%	Free	894.79	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9506.99.30	- - - Protective articles and equipment for sports or games (for example, fencing masks and breast plates, elbows and knee pads, cricket or hockey pads, shinguards and the like)	Free	Free	15%	Free	894.79	kg
9506.99.90	- - - Other	Free	Free	15%	Free	894.79	kg
	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%	Free	15%	Free	894.71	u
9507.20.00	- Fish-hooks, whether or not snelled	5%	Free	15%	Free	894.71	kg
9507.30.00	- Fishing reels	5%	Free	15%	Free	894.71	u
9507.90.00	- Other	5%	Free	15%	Free	894.71	u
	95.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.						
9508.10.00	- Travelling circuses and travelling menageries	15%	Free	15%	Free	894.6	kg
9508.90.00	- Other	15%	Free	15%	Free	894.6	kg

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading 71.17);

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

9601 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)

9602 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 3503) and articles of unhardened gelatin

9603 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)

9604 Hand sieves and hand riddles

9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning

9606 Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks

9607 Slide fasteners and parts thereof

9608 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 9609

9609 Pencils (other than pencils of 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks

9610 Slates and boards, with writing or drawing surfaces, whether or not framed

9611 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

9612 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes

9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks

9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof

9615 Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of 8516, and parts thereof

9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations

9617 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners

9618 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 material.

Section XX
Chapter 96
96.01/96.03

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	899.11	kg
9601.90.00	- Other	5%	Free	15%	Free	899.11	kg
9602.00.00	96.02 Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	5%	Free	15%	Free	899.19	kg
	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	- Broom and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	32%	Free	15%	Free	899.72	u
	- 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	15%	Free	15%	Free	899.72	u
9603.29.00	- - Other	5%	Free	15%	Free	899.72	u

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%	Free	15%	Free	899.72	u
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5%	Free	15%	Free	899.72	u
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	5%	Free	15%	Free	899.72	u
9603.90	- 0ther						
9603.90.10	- - - Mops	32%	Free	15%	Free	899.72	u
9603.90.90	- - - Other	5%	Free	15%	Free	899.72	u
9604.00.00	96.04 Hand sieves and hand riddles.	5%	Free	15%	Free	899.81	u
9605.00.00	96.05 Travel sets for personal toilet, sewing or shoe or clothes cleaning.	5%	Free	15%	Free	831.30	u
	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	5%	Free	15%	Free	899.83	kg
	- Buttons :						
9606.21.00	- - Of plastics, not covered with textile material	5%	Free	15%	Free	899.83	kg
9606.22.00	- - Of base-metal, not covered with textile material	5%	Free	15%	Free	899.83	kg
9606.29	- - Other						
9606.29.10	- - - Of pearl or trochus	5%	Free	15%	Free	899.83	kg
9606.29.90	- - - Other	5%	Free	15%	Free	899.83	kg
9606.30	- Button moulds and other parts of buttons; button blanks						
9606.30.10	- - - Of pearl or trochus shell	5%	Free	15%	Free	899.84	kg
9606.30.90	- - - Other	5%	Free	15%	Free	899.84	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	96.07 Slide fasteners and parts thereof.						
	- Slide fasteners :						
9607.11.00	- - Fitted with chain scoops of base metal	5%	Free	15%	Free	899.85	kg
9607.19.00	- - Other	5%	Free	15%	Free	899.85	kg
9607.20.00	- Parts	5%	Free	15%	Free	899.86	kg
	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	15%	Free	15%	Free	895.21	u
9608.20.00	- Felt tipped and other porous-tipped pens and markers	5%	Free	15%	Free	895.21	u
● 9608.30.00	- Fountain pens, stylograph pens and other pens :	5%	Free	15%	Free	895.21	u
9608.40.00	- Propelling or sliding pencils	5%	Free	15%	Free	895.21	u
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	5%	Free	15%	Free	895.21	u
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	15%	Free	15%	Free	895.21	u
	- Other :						
9608.91.00	- - Pen nibs and nib points	5%	Free	15%	Free	895.22	u
9608.99.00	- - Other	5%	Free	15%	Free	895.21	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	96.09 Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.						
9609.10	- Pencils and crayons, with leads encased in a rigid sheath						
9609.10.10	- - - Crayons	5%	Free	15%	Free	895.23	kg
9609.10.90	- - - Other	5%	Free	15%	Free	895.23	kg
9609.20.00	- Pencil leads, black or coloured	5%	Free	15%	Free	895.23	kg
9609.90	- Other :						
9609.90.10	- - - Slate pencils; pastels and other crayons	5%	Free	15%	Free	895.23	kg
9609.90.90	- - - Other	5%	Free	15%	Free	895.23	kg
9610.00	96.10 Slates and boards, with writing or drawing surfaces, whether or not framed.						
9610.00.10	- - - Slates of a kind suitable for use by school	5%	Free	15%	Free	895.92	kg
9610.00.90	- - - Other	15%	Free	15%	Free	895.92	kg
9611.00.00	96.11 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.	15%	Free	15%	Free	895.93	kg
	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	15%	Free	15%	Free	895.94	u
9612.20.00	- Ink-pads	15%	Free	15%	Free	895.94	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	$5.00 each or 15% whichever is the greater	Free	15%	Free	899.33	u
9613.20.00	- Pocket lighters, gas fuelled, refillable	$5.00 each or 15% whichever is the greater	Free	15%	Free	899.33	u
9613.80	- Other lighters						
9613.80.10	- - - Lighters using gas or liquid fuel (for example, benzene or kerosene)	$5.00 each or 15% whichever is the greater	Free	15%	Free	899.33	u
9613.80.90	- - - Other	15%	Free	15%	Free	899.33	u
9613.90.00	- Parts	15%	Free	15%	Free	899.35	kg
9614.00.00	96.14 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	5%	Free	15%	Free	899.37	u
	96.15 Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.						
	- Combs, hair-slides and the like :						
9615.11.00	- - Of hard rubber or plastics	15%	Free	15%	Free	899.89	kg

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9615.19.00	- - Other	15%	Free	15%	Free	899.89	kg
9615.90.00	- Other	15%	Free	15%	Free	899.89	kg
	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	5%	Free	15%	Free	899.87	kg
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	5%	Free	15%	Free	899.82	kg
9617.00.00	96.17 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	5%	Free	15%	Free	899.97	kg
9618.00.00	96.18 Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	5%	Free	15%	Free	899.88	kg
● 9619.00.00	96.19 Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	32%	Free	15%	Free		kg

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 this Schedule.

(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.

9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques

9702 Original engravings, prints and lithographs

9703 Original sculptures and statuary, in any material

9704 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

9705 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest

9706 Antiques of an age exceeding one hundred years

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	5%	Free	15%	Free	896.11	u
9701.90.00	- Other	5%	Free	15%	Free	896.12	kg
9702.00.00	97.02 Original engravings, prints and lithographs.	5%	Free	15%	Free	896.20	u
9703.00.00	97.03 Original sculptures and statuary, in any material.	5%	Free	15%	Free	896.30	u
9704.00.00	97.04 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.	5%	Free	15%	Free	896.40	kg
9705.00.00	97.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5%	Free	15%	Free	896.50	kg
9706.00	97.06 Antiques of an age exceeding one hundred years.						
9706.00.10	- - - Antique furniture	15%	Free	15%	Free	896.61	kg
9706.00.90	- - - Other	5%	Free	15%	Free	896.69	kg

Appendix
Index

LIST OF COMMODITIES AND TRANSACTIONS NOT CLASSIFIED ACCORDING TO KIND IN APPENDIX TO CHAPTERS 1 TO 97

Item No	Commodities and Transactions
9901.00.10	Goods imported by parcel post
9901.00.90	Goods imported by air freight
9902.00.00	Personal and household effects
9903.00.10	Goods exported for re-importation
9903.00.20	Re-imported goods
9904.00.10	Goods temporarily imported
9904.00.90	Goods temporarily imported and subsequently exported
9905.00.00	Provisions for Aircraft or Ships' Stores
9906.00.00	Goods entered for transhipment
9907.00.00	Goods originally entered with Customs but short-landed or over-entered and arriving subsequently
9908.00.10	Wines, grape must and other beverages as defined in Additional
9908.00.20	Organic surface-active products as defined in Additional Note 1 to Chapter 29
9908.00.90	Textile fabrics as defined in Additional Note 14 to Section XI

APPENDIX TO CHAPTERS 1 TO 97

Commodities and Transactions Not Classified
According to Kind

Notes.

1.- The rates of duties applicable to goods classifiable in this Appendix are to be taken to be those which would apply to the same goods when classified under the appropriate items of Chapters 1 to 97 to this Schedule or subject to an additional note to any Section or Chapter to this Schedule.

2.- Goods which could be included in more than one of the following items are to be classified in whichever item occurs first in this Appendix.

Item No	Description	Statistical	
		Code	Unit
(1)	(2)	(3)	(4)
9901.00.10	Books, publications, periodicals and magazines, of any value imported by parcel post; other goods imported by parcel post when the value does not exceed $500.00 in the case of private parcels or $100.00 in the case of commercial parcels	990.11	kg
9901.00.90	Books, publications, periodicals and magazines, of any value imported by air freight; other goods imported by air freight when the value does not exceed $500.00 in the case of private parcels or $100.00 in the case of commercial parcels	990.12	kg
9902.00.00	Personal and household effects	990.29	kg
9903.00.10	Goods exported for re-importation	990.31	kg
9903.00.20	Re-imported goods	990.32	kg
9904.00.10	Goods temporarily imported	990.41	kg
9904.00.90	Goods temporarily imported and subsequently exported	990.42	kg

Appendix
99.05/99.08

Item No	Description	Code	Statistical Unit
(1)	(2)	(3)	(4)
9905.00.00	Provisions for aircraft or ships' stores	990.50	kg
9906.00.00	Goods entered for transhipment	990.60	kg
9907.00.00	Goods originally entered with Customs but short-landed or over-entered and arriving subsequently	990.70	kg
9908.00.10	Wines, grapes must and other beverages as defined in Additional Note 2 to Chapter 22 carrying duty rates of $47.28 per litre Fiscal, 15% “Import Excise” and 15% “VAT”.	990.81	l
9908.00.20	Organic surface-active products as defined in Additional Note 1 to Chapter 29 carrying duty rates of 32% "Fiscal”, Free “Import Excise” and 15% "Vat"	990.82	Kg
9908.00.90	Textile fabrics as defined in Additional Note 14 to Section XI carrying duty rates of 15% "Fiscal", Free “Import Excise” and 15% "Vat"	990.83	m^2

LIST OF GOODS ELIGIBLE FOR CONCESSION
UNDER PART 2

Code No.	Goods
101	Deleted – 22.11.2000
102	Family planning goods
103	Deleted – 22.11.2000
104	Infants' foods; milk substitutes
105	Sanitary protection products
106	Life-saving appliances
107	Fire engines and fire-fighting equipment
108	Trade samples
109	Deleted – 22.11.2000
110	Goods imported for disabled persons
111	Artificial parts of the body; corrective spectacles, invalid carriages, etc.
112	Deleted – 22.11.2000
113	Equipment and requisites for games and sports
114	Deleted – 22.11.2000
115	Vessels
116	Deleted – 22.11.2000
117	(i) Shaped or assembled textile fabrics (ii) Knitted fabrics and industrial diesel oil
118	Deleted – 22.11.2000
119	Deleted – 22.11.2000
120	Deleted – 22.11.2000
121	Deleted – 22.11.2000
122	Goods produced or manufactured in a Forum Island country or any other country approved by the Minister
123	Breakfast food
124	Laboratory and pharmaceutical ware and hygiene or sanitary articles of plastic
125	Deleted – 22.11.2000
126	Issued currencies, etc.
127	Motor spirit for blending outboard fuel
128	Kerosene for household use

Part 2

CONCESSIONS APPLICABLE TO PARTICULAR GOODS

Notes.

1.- Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2.- Subject to the following Notes and to any qualifying Note in Column (2), goods named or described in Column (2) which fall within Part 1 Chapter, Heading or Item indicated in parantheses, may be entered at the rates of import duty prescribed in Column (3), (4) and (5) instead of any higher rates of import duty applicable under Part 1.

3.- Application of the concessional rates of import duty under this Part is governed by the following conditions :

(a) That the goods are accepted for entry by the Comptroller as being of a kind answering to a name or description specified in Column (2); and

(b) That where such goods have more than one use, the Comptroller must be satisfied that they are solely for the use implied or expressed by the name or description specified in Column (2).

4.- Part 2 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant Item number of Column (1) of Part 1 of this Schedule.

5.- Part 2 duty concessions are to be claimed at the time of importation or at the time of clearance from bonded warehouses.

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
101	Deleted – 22.11.2000			
102	Family planning goods			
	(i) Imported by Non-Profit Bodies	Free	Free	Free
	(ii) Imported by other Persons or Bodies	Free	Free	15%
	(Headings 40.14, 90.18 and such other headings as the Comptroller may approve)			
103	Deleted – 22.11.2000			
104	(i) Food, specially prepared for infants (Chapters 4, 11, 16, 17, 18, 19, 20, 21 and 22)	Free	Free	15%
	(Note : Column (2) of Code 104 continued on the next page)			

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
	(1) (2)	(3)	(4)	(5)
	(Continuation of Column (2) Code 104)			
	(ii) Milk substitute for infants	Free	Free	15%
	(Heading 21.06 and such other headings as the Comptroller may approve)			
105	Sanitary protection products of a type not manufactured locally, disposable baby nappies	Free	Free	15%
	(Headings 96.19 and such other headings as the Comptroller may approve)			
106	Lifebelts, lifebuoys, protective and crash helmets and other lifesaving appliances, including components and specialised materials for servicing the said appliances and identifiable as such	Free	Free	15%
	(Headings 36.04, 39.26, 40.16, 45.03, 45.04, 63.07, 65.06, 70.19, 70.20, 93.03 and such other headings as the Comptroller may approve)			
107	Fire engines; trailers for fire-fighting purposes; fire-extinguishers; other equipment and appliances of a specialised nature for fire-fighting purposes and identifiable as such	Free	Free	15%
	(Headings 39.17, 40.09, 42.03, 59.09, 62.01, 62.03, 64.01, 64.02, 65.06, 68.12, 73.07, 73.11, 73.25, 74.12, 74.19, 76.09, 76.13, 82.01, 82.05, 83.07, 84.05, 84.13, 84.14, 84.24, 84.25, 84.26, 84.81, 85.31, 87.05, 87.16, 90.13, 94.05 and such other headings as the Comptroller may approve)			
108	Samples that the Comptroller is satisfied are to be used for placing orders for the importation of goods of the kind represented by the sample and are either at the time of importation or prior to delivery from Customs control of a negligible value provided that the following goods may be regarded as of negligible value : (a) consumable and non-consumable goods when one sample of any one line of goods (including sample of a set) or one sample each of the same line but in different sizes are imported, provided that the total value for duty of any one consignment does not exceed $100.00; (b) goods other than those covered in the preceeding sub-paragraph when mutilated by and with the consent of the importer prior to delivery from Customs control Provided that the Comptroller may at his discretion direct that more than one parcel addressed to the same person or several persons be treated as a single parcel and duty assessed accordingly	Free	Free	Free
	(Such headings as the Comptroller may approve)			

Part 2
Codes 109/113

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
109	Deleted – 22.11.2000			
110	Goods (including components and materials used in the manufacture or repair of the said goods) imported for the use of the Blind, Deaf, Dumb and other disabled persons; parts and accessories of wheelchairs (Such headings as the Comptroller may approve)	Free	Free	Free
111	Colotomy bandages; frames for corrective spectacle and blanks for corrective spectacle lenses; contact lenses; bone and muscle protective articles of textile material (e.g. knee caps, ankle guards and the like). (Headings 39.26, 62.12, 70.15, 90.01, 90.03 and such other headings as the Comptroller may approve) That the above goods are peculiarly adapted to : (a) Correct a deformity of the human body; (b) Afford support to an abnormal condition of the human body; or (c) Substitute any part of the human body	Free	Free	15%
112	Deleted – 22.11.2000			
113	(a) Equipment and requisites for games and sports as follows : (i) Gloves for all sports considered to be a requisite for such sports (such headings as the Comptroller may approve) (ii) Boots specially designed for boxing, rugby and soccer, and spiked shoes specially designed for athletics and golf (Chapter 64) (iii) Protective head gear for boxing, cricket and rugby (Heading 65.06) (iv) Knee and ankle supports (Heading 61.17) (v) Skipping ropes (Heading 95.03) (vi) Grips for rackets or golf clubs (Headings 39.26 and 40.16) (vii) Head or wrist bands (Heading 63.07) (viii) Racket string (Heading 39.16) (ix) Swimming caps (Heading 65.06)	Free	Free	15%

(Note : Column (2) of Code 113 continued on the next page)

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
	(Continuation of Column (2) of Code 113)			
	(b) (i) Cricket mats and artificial lawn for outdoor sports (Chapters 39 and 57)	Free	Free	15%
114	Deleted – 22.11.2000			
115	Vessels as may be approved by the Comptroller subject to such conditions as he may prescribe	5%	Free	15%
	(Headings 89.01, 89.02, 89.03, 89.04 and 89.06)			
116	Deleted – 22.11.2000			
117	(i) Shaped textile fabrics or fabrics assembled by sewing, gumming or otherwise (for example, patch-work etc.) classified as made-up articles by application of Note 7 to Section XI but which require considerable Processing for converting into finished articles of Chapters 61, 62 and 63	15%	Free	15%
	(iii) Gas-oil (diesel) having sulphur content not exceeding 500ppm	8 cents per litre	Free	15%
	(iv) Solvent gasoline, unleaded and undyed (Item no 2710.11.19)	2 cents per litre	Free	15%
118	Deleted – 22.11.2000			
119	Deleted – 22.11.2000			
120	Deleted – 22.11.2000			
121	Deleted – 22.11.2000			
122	Any goods produced or manufactured in any of the Forum Island countries or any other country as approved by the Minister	As determined by the Minister	Free	15%
123	Breakfast food (such headings as the Comptroller may approve)	5%	Free	15%

Part 2
Codes 124/128

Code No.		Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
			Fiscal	Excise	VAT
(1)		(2)	(3)	(4)	(5)
124	(i)	Plastic Bottles and other containers of a capacity not exceeding 250ml and re-sealable bags (not exceeding 150mm in length measured from bottom end to the sealing point) of a kind used by pharmacists for dispensing medicines (Heading 39.23)	Free	Free	15%
	(ii)	Portable bed pans, chambers, spittoons, eye bath, douche cans and similar articles used for hygienic or sanitary purpose (Headings 39.24, 69.12 and 73.24)	Free	Free	15%
	(iii)	Laboratory and pharmaceutical ware of plastic (Headings 39.23, 39.26 and such other headings as the Comptroller may approve)	Free	Free	15%
	{iv}	Wedding apparels imported by the foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji	Free	Free	Free
	(v)	Galvanised purlins proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	15%
	(vi)	Rigid PVC pipes proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	15%
	{vii}	Disposable gas lighter blanks for filling gas	15%	Free	15%
125		Deleted – 22.11.2000			
126		Issued and circulated Money i.e. currencies of Fiji and any other country, banknotes, postal and money orders, promissory notes and bills of exchange - (Heading 49.07 and such other headings as the Comptroller may approve)	Free	Free	Free
127		Motor spirit used for blending pre-mixed outboard fuel	27 cents per litre	Free	15%
128		Kerosene for household use (Chapter 27)	Free	Free	Free

LIST OF PERSONS OR BODIES ELIGIBLE FOR

CONCESSION UNDER PART 3

Code No.	Person or Body
201A	The President and his family
201B	The Vice President
202	Deleted - Act 26/94
203	Diplomatic Missions
204	An international organisation to which the provision of Section 2 of the Diplomatic Privileges and Immunities Act apply
205	Members of a State, organisation or an agency
206	Consulates
207	Consular officers
208	Deleted - Act 26/94
209	Deleted - Act 26/94
210	A consignee of goods listed in Annexes A, B, C, D and E of the June 1950 Agreement approved by UNESCO
211	Deleted – 22.11.2000
212	A private individual
213	The concessionaire, at an approved airport
213A	Licenced Duty Free Operators at an Export Warehouse
214	Deleted – 22.11.2000
215	Registered Charitable Organisations
216	The owner, temporary owner or trustees of goods of a deceased Fiji resident
217	An international or local air service; an aerial survey enterprise for the Fiji Government
218) 219)	Passengers disembarking in Fiji
220	Fiji residents
221	A shipping company

Part 3
Index

Code No.	Person or Body
222	A Hospital or Medical institution
223	A University, School or other institution
224	Deleted – 22.11.2000
225	Deleted - Act 26/94
226	Deleted – 22.11.2000
227	Deleted – 22.11.2000
228	Tourists
229	Deleted – 22.11.2000
230	The Fiji Red Cross Society
231	Packaging materials for a Producer or manufacturer
232	The importer of goods to which Section 10 of the Customs Tariff Act would apply
233	Deleted – 22.11.2000
234	Deleted – 22.11.2000
235	Hotels and Resorts
236	A manufacturer approved by the Minister
237	Cable & Wireless or any other similar body approved by the Minister
238	Approved organizations (ambulance)
239	Super Yacht Operator
240	Companies approved under Duty Suspension Scheme (DSS) (Plant and new machinery)
241	Bus operators excluding mini bus operators
242	Companies involved in or with Logging Industry
243	Companies and individuals involved in or with Sugar Cane Industry
244	Companies or entities granted approval under New Short Life Investment Scheme
245	Companies or entities involved in Inter-Island Shipping
246	Companies or entities involved in Fishing Industry
247	Companies or entities involved in Prawn Industry
248	Companies or entities involved in Pearl Farming
249	Approved operators engaged in 100% export
250	An approved body or organization
251	An approved body or organization

252 Companies or entities involved in New Mining Industry

253 Companies or entities involved in Ship or Boat Building Industry

254 Companies or entities involved in Coachwork Building

255 Entities involved in Floriculture

256 Companies, entities and educational institutions

257 Companies or entities involved in Hydroponic Green House Farming

258 Individuals and organization

259 Individuals and organization

260 Approved companies engaged in repacking of powdered milk

261 Approved companies involved in ICT/BOP operation

262 Approved companies involved in the production of Bio-Diesel and Ethanol

263 Companies or entities involved in importation of Energy Conservation Goods

264 Companies or entities involved in importation of Renewable Energy Goods

265 Companies or entities

266 Companies or entities involved in the importation of rice

267 Companies or entities involved in the importation of potable and refined cooking oil

268 Companies or entities involved in Beekeeping Industry

269 Companies or entities involved in Pea Processing Industry

270 Approved companies

271 Companies or entities

272 Companies, entities, organizations or individuals

273 Companies or entities

274 Approved manufacturers located outside Viti Levu

Part 3

CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES

Notes.

1.- Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2.- Subject to the provisions of Note 3 below and of any other qualifying Note to this Part, goods specified against each code number and person or body listed respectively in Columns (1) and (2), may be entered at the rates of import duty prescribed in Column (4), (5) and (6) instead of any higher rates of import duty applicable under Part 1.

3.- Application of the concessional rates of import duty under this Part is governed by the following conditions :

(a) That the concession is claimed at the time of importation or at the time of clearance from bonded warehouses by the person or body specified in Column (2);
(b) That, where applicable, the goods are of a kind answering to a name or description specified in Column (3);
(c) That any condition in Column (7) specifying the use of the goods, shall be taken, inter alia, to limit such goods to the type, kind or quantity suitable for such uses;
(d) That all conditions specified in Column (7) and any additional conditions that may be specified by the Comptroller under Note 9 are fulfilled, provided that :

(i) when any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may disallow the concession and collect the rate of duty applicable under Part 1; and
(ii) Such collection shall be without prejudice to action under any other law for the time being in force.

(e) That, where applicable in Column (8), a certificate is submitted in accordance with Notes 4 and 5 below; and
(f) That the Comptroller, in his discretion, accepts goods for entry at the rates of duty under this Part.

4.- Except in the case of goods which the proper officer of Customs accepts as accompanied goods, Part 3 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant item number of Column (1) of Part 1 of this Schedule. Where it is indicated in Column (8) that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form :

I hereby certify that the within mentioned goods are ◆ imported by/to be supplied to

.....
(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No..... of Part 3 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature.....

Name.....

Date..... Status.....

◆ Delete whichever does not apply.

5.- The Comptroller may require the submission of specimen signatures by any person who is to sign a certificate under Column (8).

6.- Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:

(a) Be imported by or on behalf of the person or body specified in Column (2); or
(b) Not be delivered ex bond without the express approval of the Comptroller.

7.- Goods specified in Column (3) of Codes Nos. 218, 219 and 220 are to be taken not to apply to goods imported within one month of :

(a) Export under drawback from Fiji; or
(b) Export ex-bond from Fiji
(c) Goods purchased from a concessionaire at an approved airport or a licensed duty free operator at an Export Warehouse in Fiji.

8.- For the purposes of Codes Nos. 219 and 220, the expressions ‘personal effects’ and ‘household effects’ are to be taken not to apply to boats, firearms, motor vehicles, motor cycles, motor scooters, cigarettes, cigars, tobacco and alcoholic beverages.

9.- Notwithstanding the conditions specified in column (7) of Code Nos. 201 to 240, the Comptroller may impose additional conditions for the protection of the revenue.

10.- The disposal or use of approved goods in column (3) for the purposes other than that for which the concession is granted be subject to the conditions as provided for in Section 17 of the Customs Tariff Act 1986.

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
201A	The President and his family	All goods	Free	Free	Free	That the goods are for the use of the President and his family forming part of his household	(i) The President, his Secretary or his Aide-de Camp, in the case of unaccompanied goods (ii) Certificate not required in the case of accompanied goods
201B	The Vice President	All goods	Free	Free	Free	That the goods are for the use of the Vice President and his family forming part of his household	(i) The Vice President or his Secretary in case of unaccompanied goods (ii) Certificate not required in case of accompanied goods
202	Deleted - Act 26/94						
203	(i) Diplomatic missions of the States to which the Minister may from time to time, by order, accord privileges specified in Article 36 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for the official use of the diplomatic Mission; (b) That the Minister may determine the term and conditions on which the privileges may be enjoyed	The heads of the missions or such other persons as the Comptroller may approve
	(ii) (a) Diplomatic Agents of the missions falling within (i) above and upon whom the Minister may from time to time, by order, confer the privileges specified in Article 36 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the persons specified in column (2) are not nationals of or permanently resident in Fiji;	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods

(*Note: Code 203 continued on the next page)*

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 203)							
	(b) Members of the families of the persons in (a) above forming part of their households					(c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	
	(iii) (a) Members of the Administrative Staff of the Missions falling within (1) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 37 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Fiji; (c) That the persons specified in column (2) are not nationals of or permanently resident in Fiji;	The persons specified in column (2) employed by the missions, for their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
	(b) Members of families of persons in (a) above forming part of their households					(d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
204							
	(i) International organisations to which the Minister may from time to Time, by order, accord all Such priviledges and immunities as are specified in the Second Schedule to the Diplomatic Privilege Immunities Act, 1971	All goods	Free	Free	Free	(a) That the goods are directly imported by the organisations for their official use in Fiji; (b) That the concessions are subject to such conditions as the Minister responsible for Finance may determine for the protection of revenue	The chief representative or such other persons as the Comptroller may approve
	(ii) (a) Representatives, members of the Committees, high officers and persons on missions of the International organisations falling within (1) above and upon whom the Minister may from time to time, by order, confer the priviledges and immunities specified in the Third Schedule to the Diplomatic Privileges and Immunities Act, 1971 (b) Members of the families of the persons in (a) above forming part of their households provided that they are not nationals of or permanently resident in Fiji	All goods	Free	Free	Free	That the goods are for personal use of the persons specified in column (2)	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods

(Note: Code 204 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	4)	(5)	(6)	(7)	(8)
(Continuation of Code 204)							
	(iii) All other persons employed in Fiji by the organization falling within (i) above and the members of of the families forming part of their respective households provided that they are not nationals of or permanently resident in Fiji	Furniture and household effects	Free	Free	Free	(a) That the goods are imported within the six months of first taking up post in Fiji; (b) That the concession to be subject to compliance with such conditions as the Minister responsible for Finance may determine for the protection of revenue	The persons specified in column (2) in the case of their own unaccompanied goods
205	(i) (a) Members of a State, an organization or an agency to which the Minister may from time to time, by order, accord immunities and priviledges specified in the Eighth Schedule of the Diplomatic Privileges And Immunities Act, 1971	(i) Furniture and household effects including one motor vehicle per family	Free	Free	Free	(a) That the goods eligible for concession under para (i) of column (3) are imported within six months from the time of first taking up post in Fiji;	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods
		(ii) Professional and technical equipment of persons specified in para (i) of column (2)	Free	Free	Free	(b) That the goods eligible for concession under para (ii) of column (3) are for use by such persons in connection, with their duties in Fiji;	

(Note: Code 205 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 205)							
	(b) Members of the families of the persons in (a) above					(c) That the concession to be subject to compliance with such conditions as the Minister responsible for Finance may determine for Protection of revenue	
	(ii) (a) Persons upon whom the Minister may from time to time, by order, accord such of the immunities and priviledges set out in the Eighth Schedule of the Diplomatic Privileges And Immunities Act, 1971 as may be specified in the order	(i) Furniture and household effects, including one motor vehicle	Free	Free	Free	(a) That the goods eligible for concession under para (i) of column (3) imported within six months from the time of first taking up post in Fiji;	The person specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods
		(ii) Professional and technical equipment of persons specified in para (ii) column (2)	Free	Free	Free	(b) That the goods eligible for concession under para (ii) of column (3) are for use by such persons in connection with their duties in Fiji	
	(b) Members of the families of the persons in (a) above						
206	(i) Consular Posts headed by Career Consular Officers to which the Minister may from time To time, by order, accord Privileges specified in Article 50 in the First Schedule to the Consular Privilege and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for official use of Consular Posts; (b) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The heads of the posts or such other persons as the Comptroller may approve

(*Note: Code 206 continued on the next page)*

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 206)							
(ii) (a) Career Consular Officers of the posts falling within (i) above upon the Minister may from time to time, by order, confer the privileges specified in Article 50 in the first Schedule to the Consular privileges and Immunities Act		All goods	Free	Free	Free	(a)That the goods are for personal use of the persons specified in column (2); (b) That the persons specified in column (2) are not nationals of or permanently resident in Fiji; (c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
(b) Members of the families of the persons in (a) above forming part of their households							
(iii) (a) Persons employed in the administrative and technical service of the posts fallin in (i) above upon whom the Minister may from time to time, by order confer the privileges specified in Article 50 in the First Schedule to the Consular Privileges and Immunities Act		All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Fiji; (c)That the persons specified in column (2) are not nationals of or permanently residents in Fiji; (d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) employed by the posts, for their own unaccompanied goods of or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
(b) Members of families of the persons in (a) above forming part of their households							

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
207	Consular Posts headed by Honorary Consular Officers	Coats-of-arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equipment and similar articles	Free	Free	Free	(a) That the goods are for official use of the Consular Posts; (b) That the goods are supplied by or at the instance of the sending State	The Honorary Consular Officers
208	Deleted - Act 26/94						
209	Deleted - Act 26/94						
210	A person or body to whom the goods specified in column (3) are consigned	Books, publications, documents and educational, scientific and cultural materials listed in Annexes A,B,C,D and E to the Agreement (approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation at Florence in June 1950) on the importation of educational, scientific and cultural materials	Free	Free	15%	(a) That the goods are the products of a contracting state to the Agreement specified in column (3) : (b) That any conditions laid down in the Annexes specified in column (3) shall apply	The person or body to whom the goods are consigned

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
211	Deleted – 22.11.2000						
212	A private individual	All goods (except liquor and tobacco	Free	Free	Free	(a) That the value for duty of such goods does not exceed $400.00 and the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially : (b) That the goods are imported by parcel post or air freight : (c That the proper officer of Customs may, at his discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases duty shall be assessed accordingly	Certificate not required

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
213	The concessionaire	All goods	Free	Free	15%	(a) That the concessionaire shall be approved by the Minister to sell by retail in the Customs Area at an approved airport or seaport; (b) That the goods shall be exported as a result of retail sale immediately prior to their departure to persons about to leave Fiji by air from an approved airport, by sea from an approved seaport; or, that the goods shall be deemed to have been imported in to the country as a result of retail sale to bona-fide passengers immediately after final disembarkation in Fiji at an approved airport or seaport; (c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose; (d) That the concessionaire is required to pay the duty on all goods missing, damaged, or any other deficiencies found in stock at the packing store or at dispatch and sale centres.	The concessionaire

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
213 A	Licenced Duty Free Operators at an Export Warehouse	All approved goods	Free	Free	15%	(a) That the duty free Operator shall be approved by the Comptroller to sell by retail from a licenced export warehouse (b) That the goods shall be exported as a result of a retail sale from a licenced export warehouse within five (5) days of the departure to persons leaving Fiji from an approved airport or seaport (c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose (d) That the duty free operator is required to pay the duty on all goods missing, damaged, or any other deficiencies found in stock at the packing store or at the dispatch and sale centres.	The licencee
214	Deleted – 22.11.2000						
215	Registered Charitable and Religious Organisations	Goods as approved by the Comptroller	Free	Free	Free	(a) That the goods are a gift to or are imported by or on behalf of an organisation specified in column (2) (b) That the goods are distributed free to hospital patients and persons in need of support. or are used for the the free treatment,assistance or education of such persons.	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
216	The owner, temporary owner or trustee	All goods (including Human Remains)	Free	Free	Free	That the goods were the personal property of a Fiji resident who died whilst temporarily absent from Fiji, and are not intended to be used for purposes of trade and became the property of the owner, temporary owner or trustee under the will or the intestacy of the deceased resident, at the time when the owner, temporary owner or trustee is resident in Fiji	The owner, temporary owner or trustee
217	Any international air service; any local air service; (for flights within Fiji), approved by the Minister responsible for Civil Aviation; an aerial survey enterprise for the Government of Fiji; any other organization approved by the Minister responsible for Civil Aviation	(i) Aircraft;	Free	Free	15%	(a) That the goods specified in paragraph (i) of column (3) are solely for use on an international air service , any local air service (for flight within Fiji) or an aerial survey enterprise for the Government of Fiji;	The person approved by the Comptroller
		(ii) Aircraft equipment (other than stores and spare parts of a removable nature, (including first aid and survival equipment);	Free	Free	15%	(b) That the goods specified in paragraph (ii) of column (3) are solely for use or available for use on board an aircraft during flight;	

(*Note: Code 217 continued on the next page)*

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 217							
		(iii) Aircraft stores consisting of articles of a readily including commissary supplies, except that in the case of local air service flights within Fiji, or aerial survey flights, such stores shall not include food, drink, cigars, cigarettes and tobacco;	Free	Free	15%	(c) That the goods specified in paragraph (iii) of column board an aircraft during flight;	
		(iv) Ground equipment consisting of articles of a specialised nature and parts thereof, including testing equipment and cargo and passenger handling equipment;	Free	Free	15%	(d) That the goods specified in paragraph (iv) of column (3) are solely for use in the maintenance, repair and servicing of an aircraft on the ground;	
		(v) Spare parts consisting of articles of a repair or replacement nature, including engines and propellers;	Free	Free	15%	(e) That the goods specified in paragraph (v) of column (3) are solely for incorporation in an aircraft;	

(Note: Code 217 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Continuation of Code 217)							
		(vi) Oils, fuels, greases and cooling agents and articles used in the production of cooling agents; and	Free	Free	15%	(f) That the goods specified in paragraph (vi) of column (3) are solely for use in an aircraft or for the production of aircraft cooling agents;	
		(vii) Books, forms, labels, tags and similar items	Free	Free	15%	(g) That the goods specified in paragraph (vii) of column (3) are solely for use in direct connection with the entry and clearance of aircraft and the passenger and freight business of the air service; and (h) That all goods specified in column (3) shall be subject to such security conditions as the Comptroller may impose	
218	A bona fide passenger finally disembarking in Fiji	(i) Cigarettes, not exceeding 250 sticks; or	Free	Free	Free	(a) (i) That the goods are not for sale; and (ii) That the goods are accompanied, at the time of final disembarkation by the passenger; or, the goods are purchased immediately after final disembarkation in Fiji by the passenger;	Certificate not required

(Note: Code 218 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 218)							
		(ii) Cigars, not exceeding 250 g net weight; or	Free	Free	Free	(b) That in the case of goods specified in paragraph (i) to (viii) of column (3) the age of the passenger shall not be less than seventeen years	
		(iii) Tobacco, not exceeding 250 g net weight; or	Free	Free	Free		
	(iv)	Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 250 g; and	Free	Free	Free		
	(v)	Spirituous liquors, not exceeding 2.25 litres; or	Free	Free	Free		
		(vi) Wine, not exceeding 4.5 litres; or	Free	Free	Free		
	(vii)	Beer, not exceeding 4.5 litres; or	Free	Free	Free		
	(viii)	Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph;	Free	Free	Free		
		(ix) Other dutiable goods, not exceeding F$1000.00 in value; and	Free	Free	Free		
		(x) Deleted - Act 27/96					

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
219	A bona fide passenger finally disembarking in Fiji	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are : (a) Owned by the passenger at the time of his arrival in Fiji and are for his personal (b) Not intended as gifts or for sale or exchange; (c) Used prior to importation; (d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger; (e) Are of a kind and of a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to carry in his baggage	(i) The passenger in the case of unaccompanied goods (ii) Certificate not required in case of accompanied goods
220	(i) Any person taking up initial permanent residence in Fiji; and	Household effects	Free	Free	Free	That the goods are : (a) Owned by a person specified in column (2) at the time of his arrival in Fiji and are for his personal use;	(i) The person taking up initial residence or the returning resident in the case of unaccompanied goods (ii) Certificate not required in the case of accompanied goods
	(ii) Any returning resident of Fiji	Used household effects	Free	Free	Free	(b) Not intended as gifts or for sale or exchange; (c) In the case of persons specified in paragraph (ii) of column (2), used and been in the possession of such persons for a period of at least 12 months prior to their departure for Fiji;	

(Note: Code 220 continued on the next page

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 220)							
						(d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger;	
						(e) Are of a kind and of a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to keep in the household.	
221	A Shipping Company	Books, forms, labels, tags and similar items	Free	Free	15%	That the goods are solely for use in direct connection with the entry and clearance of ships and the passenger and freight business of the shipping company	The person approved by the Comptroller
222	A hospital or medical institutions	Medical, hospital, surgical, dental and other goods, approved by the Comptroller	Free	Free	Free	That the goods specified in column (3) are solely for medical, surgical or dental purposes, or for use in a hospital or medical institutions approved by the Permanent Secretary for Health	The Medical Superintendent
223	An University, school and other educational institution	Teaching aids, educational printed matter, pre-recorded educational material and other goods as may be approved by the Comptroller	Free	Free	Free	(a) That the goods are solely for use in the teaching (including physical training) of students or solely for use in a research programme	The Registrar of the Universit, Principal of the school and other educational institutions

(Note: Code 223 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 223)							
						(b) That the goods are for the official use of the approved organistion, are not intended for sale or to be otherwise disposed of and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of the goods for purposes other then that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act (d) That the concession be subject to such other conditions as the Comptroller may impose	
224	Deleted – 22.11.2000						
225	Deleted - Act 26/94						
226	Deleted - `22.11.2000						
227	Deleted – 22.11.2000						

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
228	Bona Fide Tourists	Ships and aircrafts	Free	Free	Free	(a) That the vessel or aircraft is imported solely for pleasure cruising in the Fiji Islands for a period not exceeding eighteen (18) months; (b) That the vessel or aircraft is accepted by the Comptroller for entry under Code 228 subject to any further conditions he may specify; (c) That the disposal or use of the vessel or aircraft for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act	The owner or master
229	Deleted – 22.11.2000						

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
230	The Fiji Red Cross Society	Goods as approved by the Comptroller	Free	Free	15%	That the goods are solely for the use of the Society in Fiji	The person approved by the Comptroller
231	A producer or manufacturer in Fiji	Containers and other packaging goods including labels of the following description for use in packing, commercial conveyance or putting up for sale goods which are not produced or manufactured in Fiji: (i) Plastic (Chapter 39) (ii) Paper (headings Nos. 48.19 and 48.21) (iii) Ceramics (heading No. 69.09) (iv) Glass (heading No. 70.10)	3%	Free	15%	(a) That the goods specified in paragraph (i) to (ix) and any pother goods which the Comptroller may from time to time determine are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable; (b) That the expression `containers and other packaging goods' in the first paragraph of column (3) of this Code shall apply to goods used in the manufacturing process and is not to be taken to include goods (other than bread wrappers) used by shops, supermarkets, restaurants and the like for packaging or displaying Fiji produce at the point of sale. Further the expression shall not be taken to include general purpose items such as strappings, strings, seals, clips and the like;	The producer or manufacturer

(Note: Code 231 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 231)							
		(v) Ferrous metal (heading73.10) (vi) Aluminium (heading 76.12) (vii) Stoppers, crown corks, etc (heading No. 83.09) (viii) Compressed gas cylinders and similar pressure containers of iron, steel or aluminium of a kind ordinarily used for the transport of gases or liquids under pressure and not specially designed to be an integral part of a machine or appliance (headings Nos. 73.11 and 76.13) (ix) Other packaging goods classifiable under headings 40.05, 40.06, 40.16, 44.21, 45.03, 45.04, 48.22, 48.23, 58.01, 73.26, 76.09 and such other headings as the Comptroller may from time to time approve				(c) That the expression goods which are produced or manufactured in Fiji' in the first paragraph of column 3 of this code is not to be taken to include imported goods which are being packed, repacked or labelled	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
232	A person or any organisation	Goods approved by the Minister for entry at reduced duty rates under the provisions of Section 10 of the Customs Tariff Act	As determined by the Minister	Free	15%	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act; (c) That the concession be subject to such other conditions as the Minister may impose	The person approved by the Comptroller
233	Deleted – 22.11.2000						
234	Deleted – 22.11.2000						
235	Hotels and Resorts	(i) Building materials, furnishings and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment and utensils which are not manufactured and available in Fiji	10%	Free	15%	(a) That the Hotel/Resort project has been approved (b) That Hotel/Resort seeking duty concession are registered as a hotel or a resort	The person approved by the Comptroller

(Note: Code 235 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 235)							
		ii. Specialized water sports equipment (e.g. water bike and other similar goods as the Comptroller may approve which are not manufactured and available in Fiji	10%	Free	15%	(c) That the Hotel/Resort seeking duty concession makes a written submission to the Comptroller with the details of works to be carried out with other relevant particulars. (d) That the Comptroller grants a written approval for approved goods to be cleared under duty concession. (e) That the goods will be used for the construction or equipping of the Hotel/Resort and which are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable. (f) Any other conditions as the Comptroller may require from time to time.	
		iii. Heavy plant and machinery for project development work provided such plant and machinery is re-exported after completion of the project	5%	Free	15%		
236	Manufacturer or Producer approved by the Minister	(i) All goods other than machinery equipment and motor vehicles (including parts and materials) of the approved goods falling under chapter 82, 83 84, 85, 86, 87, 88 89, 90, 91, 92, 93 94, 95, 96 of the Harmonised System	3%	Free	15%	That the materials are to be used by the manufacturer in the manufacture of the approved goods	The person approved by the Comptroller

(Note: Code 236 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 236		(ii) All goods used as raw materials in the manufacture of excisable products	Free	Free	15%	That the materials are to be used by the manufacturer in the manufacture of the approved goods	The person approved by the Comptroller
		(iii) Machinery used in the manufacture of goods	Free	Free	15%	That the machinery is to be used by the manufacturer in manufacture of approved goods	The person approved by the Comptroller
237	Approved companies for International cable laying and maintenance	Instruments apparatus, machinery and materials	Free	Free	Free	a) That the goods are necessary for the installation, maintenance, repair, extension and the operation of radio telephonic apparatus in the Cable & Wireless Station; b) That the goods are exclusively for use in operation of radio telecommunication services and not for sale or disposal otherwise without the prior approval of the Comptroller	Manager of the approved Organisation as authorised by the Comptroller
238	Approved Organisations	Ambulance	Free	Free	15%	Specialised equipped vehicles for the transport of sick person or patients	Person or bodies as approved by Comptroller of Customs

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
239	Super Yacht Operator as Holder of currently valid Permit.	Super Yacht	Free	Free	Free	(a) That the Super Yacht is imported solely for contracted cruising in the Republic of Fiji for a period not exceeding six (6) months. (b) That the Super Yacht is accepted by the Comptroller for entry under Code 239 subject to any further condition he may specify. (c) That the Comptroller may extend the approved period for 2 further periods of 6 months each but not exceeding 18 months. (d) That the disposal or use of the Super Yacht for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act.	The owner or master
240	Companies approved under Duty Suspension Scheme (DSS)	New plant and machinery	Free	Free	15%	(a) That the goods are directly used in the manufacture of goods approved under Duty Suspension Scheme (DSS). (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
241	Bus operators excluding mini bus operators	(i) New chassis fitted with engine for body building purposes and new bus engines for replacement of old buses	Free	Free	15%	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Identifiable fixtures & components	5%	Free	15%		
		(iii) Ticketing machines and ticketing machine parts	Free	Free	15%		
242	Companies involved in or with Logging Industry	New cab & chassis	5%	Free	15%	(a) That the vehicle to be purchased as cab & chassis and converted into logging truck to the satisfaction of the Comptroller (b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck cannot be used for any other purpose other than logging (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
243	Companies and individuals involved in or with sugar cane industry	New cab & Chassis	5%	Free	15%	(a) That the vehicle to be purchased as cab & chassis and converted into cane truck to the satisfaction of the Comptroller	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck is suitable for transporting cane (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
244	Companies or entities granted approval under New Short Life Investment Scheme	Capital equipment, plant and machinery (does not include kitchenware, raw materials, furniture and furnishing)	Free	Free	15%	(a) That a provisional approval for SLIP is required from the Ministry of Finance (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
245	Companies or entities involved in Inter-Island Shipping	(i) Gas-oil(diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31)	Free	Free	15%	(a) That the goods are directly used in vessels approved for Inter-Island Shipping (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Residual fuel oil (HS 2710.11.39)	Free	Free	15%		
		(iii) Mooring ropes between 56mm to 76mm in diameter	5%	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						conditions laid down in Section 17 of the Customs Tariff Act	
246	Companies or entities involved in Fishing Industry	(i) Gas-oil (diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31)	2 cents per litre	Free	15%	(a) That the goods are directly used for fishing industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Specialised fishing gear & equipment	Free	Free	15%		
		(iii) Specialised fishing vessel	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
		(iv)Fish baits	Free	Free	15%		
247	Companies or entities involved in Prawn Industry	(i) Prawn Larvae	Free	Free	15%	(a) That the goods are directly used for prawn farming industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Prawn feed	Free	Free	15%		
		(iii) Lime	Free	Free	15%		
		(iv) Formalin	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
248	Companies or entities involved in Pearl Farming	(i) Rope specifically (DAN lines – 6mm, 10mm, 12mm, 16mm and 24mm)	3%	Free	15%	(a) That the goods are directly used for pearl farming industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Floats – 300mm	3%	Free	15%		
		(iii) Mono filament- 100mm	3%	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iv) Spat collector lines	3%	Free	15%	the conditions laid down in Section 17 of the Customs Tariff Act	
		(v)Protective plastic mesh	3%	Free	15%		
		(vi) Panel and pocket nets	3%	Free	15%		
		(vii) Scientific equipment: • Bag filter vessel and bag filters • UV sterilizer • Chemicals (for hatchery)	3%	Free	15%		
249	Approved operators engaged in 100% export	(i) Sharks fin	Free	Free	15%	(a) That the goods covered under concession are to be exported (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Live fish	Free	Free	15%		
		(iii) Live corals	Free	Free	15%		
		(iv) Food supplement	Free	Free	15%		
		(v) Fish sauce & fish	Free	Free	15%		
250	An approved body or organization	National team uniform (jerseys, shorts and socks)	Free	Free	15%	(a) That consent and purchase order from parent body such as FRU, FFA etc is required (b) That the goods are for the players representing the national team (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
251	An approved body or organization	Club and school team uniform (jerseys, shorts and socks)	Free	Free	15%	(a) That confirmation from the District Association that the club is affiliated with the association (b) That the goods are directly used for club and school team uniform (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
252	Companies or entities involved in new Mining Industry	(i) Machineries and specialised equipment (except hand tools of a kind for general- purpose use)	Free	Free	15%	(a) That the goods are solely to be used in mining work (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Motor vehicles and mobile equipment (except parts & accessories) falling under tariff items : 8429.11.10, 8429.19.10, 8429.20.10, 8429.30.10, 8429.40.10, 8429.51.10, 8429.59.10, 8430.10.10, 8430.39.10, 8430.41.10, 8430.49.10, 8430.50.10, 8430.61.10, 8430.69.10, 8704.10.10, 8705.10.10, 8705.20.10, 8705.90.10, 8716.39.10, 8716.40.10, 8704.23.30	Free	Free	15%		
253	Companies or entities involved in Ship or Boat Building Industry	(i) Identifiable fixtures, fittings and components	Free	Free	15%	(a) That the goods are solely to be used in ship or boat building industry	The person approved by the Comptroller
		(ii) Approved raw materials	Free	Free	15%	(b) That the goods are not for sale and are	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
254	Companies or entities involved in Coachwork Building	(i) New chassis fitted with engine for body building purposes	Free	Free	15%	(a) That the goods are solely to be used in coachwork building	The person approved by the Comptroller
		(ii) Identifiable fixtures and components	5%	Free	15%	(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
255	Entities involved in Floriculture	(i) Seedling trays, oasis for flower arrangements and sarlon cloths	Free	Free	15%	(a) That the goods are solely to be used in floriculture (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
256	Companies, entities and educational institutions	(i) Educational materials and stationery as follows: -manilla folders -arch lever files -ring binders	5%	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-plastic files				purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(ii) Ball pen	5%	Free	15%		
257	Companies or entities involved in Hydroponic Green House Farming	Greenhouse and accessories for installation of hydroponic equipment, sun shade	Free	Free	15%	(a) That the goods are solely to be used in hydroponic greenhouse farming (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
258	Individuals and organization	Trophies, medals, ribbons and similar items imported without commercial advertisement of any kind and not for retail sale	Free	Free	15%	(a) That the goods have been won or awarded as a prize (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
259	Individuals, companies or entities	Liquid Petroleum Gas (LPG) , Compressed Natural Gas (CNG) solar vehicles	Free	Free	15%	(a) That the concession to be claimed at the time of importation or purchased	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						ex-bonded warehouse (b) That the goods are solely used for Liquid Petroleum Gas (LPG), Compressed Natural Gas (CNG) & solar vehicles	
260	Approved companies engaged in repacking of powdered milk	Full cream powdered milk in bulk	7.5%	Free	Free	(a) That the goods are solely to be used in repacking of powdered milk (b) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
261	Approved companies involved in ICT/BOP operation	Computer, computer parts & accessories, specialized plant, equipment & fittings, and specialized furniture	Free	Free	15%	(a) That the goods are solely to be used in ICT/BOP business operation (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
262	Approved companies involved in the production of Bio-Diesel and Ethanol	(i) Machinery for initial establishment of the factory	Free	Free	15%	(a) That the goods are solely to be used in the production of bio-diesel and ethanol	The person approved by the Comptroller
		(ii) Chemical required for the bio-fuel production	Free	Free	15%	(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
263	Companies or entities involved in importation of Energy Conservation Goods	The following Energy conservation goods:				(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(i) Energy efficient lamps with ratings less than 25 watts (excludes 25 watts)	Free	Free	15%		
		(ii) Fluorescent tubes and bulbs less than 25 watts (excludes 25 watts) excluding bulbs and tubes used for motor vehicles, torches or flash lights, lanterns	Free	Free	15%		
264	Companies or entities involved in importation of Renewable Energy Goods	The following Renewable Energy goods:				(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(i) Wind: - wind resource monitoring equipment - wind turbines and related accessories	Free	Free	15%		
		(ii) Hydro: - hydro resource monitoring equipment - hydro turbines and - alternators and related accessories	Free	Free	15%		
		(iii) Solar: - solar resource monitoring equipment	Free	Free	15%		

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- solar panels - batteries for power supply or electrification purposes - solar lights - solar prepayment meters and other related accessories - solar hot water heater and related equipment - solar water pumps and related accessories					
		(iv) Geothermal: - drilling equipment and other related equipment relating to the harnessing of electricity from geothermal sources	Free	Free	15%		
		(v) Biomass: - steam cogeneration plants (Gasfiers) and related technology Accessories for power or electricity generation	Free	Free	15%		
265	Companies or entities	Water storage tanks of a kind not manufactured locally	Free	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
266	Companies or entities involved in the importation of rice	(i) Rice in the husk (paddy or rough)	Free	Free	Free	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for	The person approved by the Comptroller
		(ii) Husked (brown) rice	Free	Free	Free		

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iii) Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free	Free	purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(iv) Broken rice	Free	Free	Free		
267	Companies or entities involved in the importation of potable and refined cooking oil	(i) Soya bean oil and its fractions (refined) (HS Code 1507.90.00)	Free	Free	Free	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold	The person approved by the Comptroller
		(ii) Ground nut oil and its fractions (refined) (HS Code 1508.90.00)	Free	Free	Free	(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(iii) Olive oil and its fractions (refined) (HS Code 1509.90.00)	Free	Free	Free		
		(iv) Other oils and their fractions obtained solely from olives, including blends of these oils or their fractions (refined) (HS Code 1510.00.90)	Free	Free	Free		
		(v) Sunflower-seed or, safflower oil and their fractions (refined) (HS Code 1512.90.00)	Free	Free	Free		
		(vi) Cotton seed oil and its fractions (refined) (HS Code 1512.29.00)	Free	Free	Free		
		(vii) Coconut (copra), palm, kernel, or babassu oil and their fractions (refined) :					

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Coconut (copra) and its fractions (HS Code 1513.19.00)	Free	Free	Free		
		- Palm kernel or babassu oil (HS Code 1513.29.00)	Free	Free	Free		
		(viii) Rape, colza or mustard oil and fractions (refined) :					
		- Rape or colza oil and its fractions (refined): (HS Code 1514.19.00)	Free	Free	Free		
		- Mustard oil (HS Code 1514.99.00)	Free	Free	Free		
		(ix) Other fixed vegetable fats and oils (including jojoba oil) and their fractions (refined):					
		(HS Code 1515.19.00)	Free	Free	Free		
		(HS Code 1515.29.00)	Free	Free	Free		
		- Maize (corn) and its fractions (HS Code 1515.30.00)	Free	Free	Free		
		- Sesame oil and its fractions (HS Code 1515.50.90)	Free	Free	Free		
		- Other (HS Code 1515.90.90)	Free	Free	Free		
268	Companies or entities involved in Beekeeping Industry	(i) Bee-keeping machines	Free	Free	15%	(a) That the goods are solely to be used in the beekeeping industry	The person approved by the Comptroller
		(ii) Bee suits	Free	Free	15%	(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	
		(iii) Hot water baths for re-melting honey combs including those with pressing screws	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						the Customs Tariff Act	
		(iv) Bee hives	Free	Free	15%		
		(v) Centrifugal honey extractors	Free	Free	15%		
		(vi) Bee wax	Free	Free	15%		
		(vii) Bees smoker	Free	Free	15%		
		(viii) Hive tool	Free	Free	15%		
		(ix) Uncapping knife-standard electrical capping scratches	Free	Free	15%		
		(x) Bee brush	Free	Free	15%		
		(xi) Queen bee grafting kits	Free	Free	15%		
		(xii) Queen cell cups	Free	Free	15%		
		(xiii) Honey gates & plastic leather hand gloves	Free	Free	15%		
		(xiv) Honey refracto-meter	Free	Free	15%		
		(xv) Frame wires	Free	Free	15%		
		(xvi) Sticky boards	Free	Free	15%		
		(xvii) Queen excluders	Free	Free	15%		
		(xviii) Bees escape boards	Free	Free	15%		
		(xix) Bee full depth frames	Free	Free	15%		

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
269	Companies or entities involved in Pea Processing Industry	Shelled peas (Dunn peas)	Free	Free	15%	(a) That the goods are solely to be used in pea processing industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
270	Approved companies	Jet Skis	5%	Free	15%	(a) That the concessionary rate has granted which is to be reflected on prices of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
271	Companies or entities	Plastic Crates: Crates imported for use in farms for transporting fruits and vegetables from farms to warehouse/ factory	Free	Free	15%	(a) That a letter from Department of Agriculture will be required stating that the crates will be used by the farmers (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
272	Companies, entities, organizations or individuals	Smart Phones(high end mobile phones): Phones that have email capability, have inbuilt	5%	Free	15%	(a) That the concessionary rate has been granted which is to be reflected of the price of the goods when sold	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		features that is found on a personal digital assistant or a computer, Personal Digital Assistant(PDA), calendar and internet browser, etc e.g. Blackberry, iPhone. Not applicable to phones which only have a WAP (Wireless Application Protocol) Browser				(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
273	Companies or entities	Desalination and Sewerage Treatment Plant and Machinery	Free	Free	15%	(a) That the goods are solely to be used in desalination and sewerage treatment (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
274	Approved manufacturers located outside Viti Levu	All raw materials used in the manufacture of the goods	Free	Free	15%	(a) That the materials are to be used by the manufacturer in the manufacture of the approved goods (b) That the raw materials are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

PART 4

CONCESSION APPLICABLE TO PARTICULAR EXPORTED GOODS

Notes.

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2. Subject to Note 3 and any other qualifying Note to this Part, goods named or described in Column (2) which fall within Part 1 Chapter, Heading or Item indicated in parentheses, may be entered at the rates of export duty prescribed in Column (3), instead of any higher rates of export duty applicable under Part 1.

3. Application of the concessional rates of export duty under this Part is governed by the condition :

> That the goods are accepted for export by the Comptroller as being of a kind answering to a name or description specified in Column (2).

4. Part 4 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant code number of Column (1) of this Part and the relevant item number of Column (1) of Part I of this Schedule. Where it is indicated in column (5) that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form:

I hereby certify that the within mentioned goods are ◆ exported by/to be supplied to

_____

(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No. _____ of Part 4 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature :_____

Name :_____

Date :_____ Status :_____

◆ *Delete whichever does not apply*

Code No.	Description and Part I Chapter, Heading or Item No. Applicable	Export	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)
301	Sugar (Chapter 17) (Heading 1701)	As determined by the Minister	*(a)* That the "product" is wholly obtained product of Fiji *(b)* That the goods are for export to Forum Island Countries and are to be used exclusively for the purpose for which the concession is granted	By the exporter