

**CHAPTER 295  
TARIFF\***

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**CHAPTER 295  
TARIFF**

**An Act to make new provision for the imposition and collection of customs duties, and to give effect to the Harmonized System of Tariff and for other matters connected therewith.**

*11 of 1996  
22 of 1997  
15 of 1998  
12 of 1999  
42 of 1999  
26 of 2000  
7 of 2001*

*[Assent 27th June, 1996]  
[Commencement 1st July, 1996]*

**PART I  
PRELIMINARY**

1. This Act may be cited as the Tariff Act, 1996.
2. (1) In this Act, unless the context otherwise requires-

*Short title.*

"Comptroller" means the Comptroller of Customs or any other public officer acting on his behalf or under his authority;

"Customs Officer" means any public officer assigned to customs duties in the Customs Department;

"duty" means import duty of customs imposable under this Act;

"Rate of Duty" includes the term "Free" occurring in the columns relating to rates of duty in the First and Third Schedules;

"goods" means all kinds of articles, wares, merchandise, livestock and includes electrical energy;

*Interpretation.*

"Government" means the Government of The Bahamas;

"imported goods" means goods imported into The Bahamas;

"Maximum Variable Rate of Duty" means the duty set forth in the fourth column of the Second Schedule in respect of the goods specified in the said Schedule;

"Minister" means the Minister of Finance;

"prescribed" means prescribed by regulations made under this Act;

"a.v" is an abbreviation for the term *ad valorem*.

## PART II IMPOSITION OF DUTY

3. Subject to this Act and any other law relating to customs, duty shall be charged, levied and collected upon all goods imported. Charge of duty.

4. (1) Subject to this section duty shall be charged in accordance with the rates set forth in the First Schedule. Rate.

(2) The Minister may, from time to time, by order impose duties on any of the goods specified in the Second Schedule at the Maximum Variable Rate of Duty; and where such duties have been so imposed no duties which otherwise would be chargeable under the First Schedule shall be charged.

(3) An order imposing increased duties under subsection (2) shall specify the date on which it is to come into effect and shall be published in the *Gazette* at least five days before that date.

5. Subject to any conditions of use, purpose or requirements relating to any goods referred to in the Fourth Schedule, such goods may be imported or taken out of bond for home consumption free of duty or at a reduced rate of duty. Goods imported or taken out of bond duty free.

6. (1) For the purposes of this Act, any goods manufactured, processed, assembled or produced, in The Port Area (not being pine lumber or products consisting of or made out of pine lumber or pine timber processed or manufactured within the Port Area out of pine timber grown on the Island of Grand Bahama) shall, if removed to any other part of The Bahamas and arriving therein, be deemed to be imported into The Bahamas by the person so removing such goods. Goods manufactured, etc., in the Port area.

(2) Subsection (1) shall not apply to goods referred to in item 1 of Part B of the Fourth Schedule that are manufactured or processed in the Port Area by manufacturers registered with and approved by the Minister responsible for Trade and Industry and removed to any other part of The Bahamas.

(3) In determining the amount of duty payable under this Act on any such goods, a rebate shall be allowed to the extent of the amount of any duty which the Comptroller is satisfied has already been paid upon the importation of the same goods or any part thereof or any substance incorporated into the same, before being manufactured, processed, assembled or produced in the said Port Area.

7. Any beer, rum or spirits manufactured or produced in the Port Area shall, if removed to any other part of The Bahamas, be subject to the duty payable on manufactured rum, spirits and beer pursuant to the Spirits and Beer Manufacture Act. Duty on beer, etc., exported out of The Bahamas.

8. Where customs duty is payable pursuant to subclause (2) of clause 2 of the Schedule to the Bahama (Deep Water Harbour and Industrial Area) Act, and the value of the materials used in the construction of the building cannot be determined without damaging the building, then the rate of duty payable shall be 25% *ad valorem* of 40% of the cost of construction. Payments of custom duty on sale of houses, etc., to non-entitled.

9. In addition to any duty imposable, there shall be charged, levied and collected upon all goods entered for warehousing or re-warehousing an *ad valorem* duty of one per cent. Ad valorem duty on bonded goods.

## PART III REFUND

10. The Minister may direct the refund of any duty paid by public officer appointed, transferred or seconded from abroad to the public service of The Bahamas upon any household effects, including a motor vehicle, accompanying such officer on his arrival in The Bahamas, or imported by him after arrival, having previously been in use in his possession, when such officer submits to the Comptroller satisfactory proof that such effects upon which such duty has been paid have been exported from The Bahamas. Refund of duty the household effects of public officers.

11. The Minister may direct the repayment of any duty which is proved to the satisfaction of the Minister to have been paid on goods which had they been imported or taken out of bond for home consumption free of duty under Item 2 of Part A of the Fourth Schedule, would have been free of duty under section 5:

Repayment of duty paid on diplomatic etc. goods.

Provided that the Minister may at any time specify the kind and quantity of such goods eligible for such repayment.

#### **PART IV MISCELLANEOUS**

12. The Minister may make regulations for the purpose of giving effect to any of the provisions of this Act, including provisions prescribing offences for any contravention of, or failure to comply with the provisions of the regulations and providing for the imposition of a fine not exceeding one thousand dollars or for a penalty not exceeding twice the value of the goods in respect of which the offence was committed.

Minister may make regulations.

13. (1) On the coming into operation of this Act, the import duties on the goods set forth in the third column the Third Schedule, being goods falling within the items of the Second Schedule, shall be those set forth in the fourth column of the Third Schedule.

Transitional provision relating to duties imposed under the Second Schedule.

(2) The Minister may, by order, delete any item from the Third Schedule.

(3) Where an item is deleted under subsection (2), duties, if any, which would be chargeable in respect of the goods specified against that item under the First Schedule shall be charged.

#### **FIRST SCHEDULE (Section 4(1))**

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

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**Section Notes.**

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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, maté and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
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 Notes.**

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
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**Section Notes.**

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
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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.
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37. Photographic or cinematographic goods.
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**Section Notes.**

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41. Raw hides and skins (other than furskins) and leather.
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43. Furskins and artificial fur; manufactures thereof.

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

50. Silk.
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52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments.
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.
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- 64. Footwear, gaiters and the like; parts of such articles.
- 65. Headgear and parts thereof.
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

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- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
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**Section Notes.**

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**Section Notes.**

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- 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

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ACCESSORIES THEREOF

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- 91. Clocks and watches and parts thereof.
- 92. Musical instruments; parts and accessories of such articles.

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- 99. *(Reserved for special uses by Contracting Parties)*

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

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

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

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
7. - (a) The classification of goods, within a heading shall be determined by applying as between subheadings, the same rules as are applied between headings, and except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.
- (b) where in any heading parts of articles are classified with those articles, mention of any of the articles in a subheading of that heading shall be deemed to include a mention of parts of such articles, except in so far as the contrary intention appears from the wording of any such subheading.
8. The sixth column of the Schedule relates to the statistical classification of goods entered for Customs purposes.
9. The interpretation and operation of the Schedule shall in all respects be in accordance with the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14th June, 1983 and with the decisions and opinions of the Nomenclature Committee and expressed in the Explanatory Notes to the Harmonized System, the Supplementary Explanatory Notes, the Classification Opinions adopted by the Customs Co-operation Council to ensure the uniform application of the Harmonized System, and such other decisions and opinions as may from time to time, be formulated by the Nomenclature Committee and adopted by the Customs Co-operation Council.

## SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

### Notes.

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

### Chapter 1 *Live animals*

#### Note.

1. - This Chapter covers all live animals except:
- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
- (b) Cultures of micro-organisms and other products of heading No. 30.02; and
- (c) Animals of heading No. 95.08.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
01.01		Live horses, asses, mules and hinnies.			

01.02	0101.1100 <sup>[i]</sup> *	- Horses: -- Pure-bred breeding animals	a.v.	15%	No.
	0101.1900 <sup>[ii]</sup> *	-- Other	a.v.	15%	No.
	0101.2000 <sup>[iii]</sup> *	- Asses, mules and hinnies	a.v.	15%	No.
		<b>Live bovine animals.</b>			
	0102.10	- Pure-bred breeding animals:			
	0102.1010 <sup>[iv]</sup> *	--- Bulls	a.v.	15%	No.
	0102.1020 <sup>[v]</sup> *	--- Cows	a.v.	15%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
01.03	0102.90	- Other:			
	0102.9010 <sup>[vi]</sup> *	--- For dairy purposes	a.v.	15%	No.
	0102.9020 <sup>[vii]</sup> *	--- Bulls for breeding	a.v.	15%	No.
	0102.9030 <sup>[viii]</sup> *	--- Cows for breeding	a.v.	15%	No.
	0102.9090 <sup>[ix]</sup> *	--- Other	a.v.	15%	No.
		<b>Live swine</b>			
01.04	0103.1000 <sup>[x]</sup> *	- Pure-bred breeding animals	a.v.	10%	No.
		- Other:			
	0103.9100 <sup>[xi]</sup> *	-- Weighing less than 50 kg (110 lb.)	a.v.	10%	No.
		<b>Live sheep and goats.</b>			
01.05	0103.9200 <sup>[xii]</sup> *	-- Weighing 50 kg (110 lb.) or more	a.v.	10%	No.
	0104.1000 <sup>[xiii]</sup> *	- Sheep	a.v.	10%	No.
	0104.2000 <sup>[xiv]</sup> *	- Goats	a.v.	10%	No.
		<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>			
		- Weighing not more than 185 g (6.5 ounces):			
	0105.1100 <sup>[xv]</sup> *	-- Fowls of the species <i>Gallus domesticus</i>	a.v.	15%	No.

	0105.1200 [xvi]*	-- Turkeys	a.v.	25%	No.
	0105.19	-- Other:			
	0105.1910 [xvii]*	--- Ducks	a.v.	15%	No.
	0105.1920 [xviii]*	--- Geese	a.v.	15%	No.
	0105.1930 [xix]*	--- Guinea fowls	a.v.	15%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other:			
	0105.9200 [xx]*	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g ( 4.41 lb.)	a.v.	15%	No.
	0105.9300 [xxi]*	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g (4.41 lb.)	a.v.	15%	No.
	0105.99	-- Other:			
	0105.9910 [xxii]*	--- Turkeys	a.v.	15%	No.
	0105.9920 [xxiii]*	--- Ducks	a.v.	15%	No.
	0105.9930 [xxiv]*	--- Geese	a.v.	15%	No.
	0105.9940 [xxv]*	--- Guinea Fowls	a.v.	15%	No.
<b>01.06</b>	0106.00	<b>Other live animals.</b>			
	0106.0010	--- Of a kind used mainly for human food	a.v.	30%	No.
	0106.0020	--- Dogs	a.v.	10%	No.
	0106.0030	--- Cats	a.v.	10%	No.
	0106.0090	--- Other	a.v.	30%	No.

**Chapter 2**  
**Meat and edible meat offal**

**Note.**

1. - This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

02.01		<b>Meat of bovine animals, fresh or chilled.</b>			
	0201.1000 [xxvi]*	- Carcasses and half-carcasses	-	Free	lb.
	0201.2000 [xxvii]*	- Other cuts with bone in	-	Free	lb.
	0201.3000 [xxviii]*	- Boneless	-	Free	lb.
02.02		<b>Meat of bovine animals, frozen.</b>			
	0202.1000 [xxix]*	- Carcasses and half-carcasses	-	Free	lb.
	0202.2000 [xxx]*	- Other cuts with bone in	-	Free	lb.
	0202.3000 [xxxi]*	- Boneless	-	Free	lb.
02.03		<b>Meat of swine, fresh, chilled or frozen.</b>			
		- Fresh or chilled:			
	0203.1100 [xxxii]*	-- Carcasses and half-carcasses	-	Free	lb.
	0203.1200 [xxxiii]*	-- Hams, shoulders and cuts thereof, with bone in	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
02.04	0203.1900 [xxxiv]*	-- Other	-	Free	lb.
		- Frozen:			
	0203.2100 [xxxv]*	-- Carcasses and half-carcasses	-	Free	lb.
	0203.2200 [xxxvi]*	-- Hams, shoulders and cuts thereof, with bone in	-	Free	lb.
	0203.2900 [xxxvii]*	-- Other	-	Free	lb.
		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>			
	0204.1000 [xxxviii]*	- Carcasses and half-carcasses of lamb, fresh or chilled	-	Free	lb.
		- Other meat of sheep, fresh or chilled:			
	0204.2100 [xxxix]*	-- Carcasses and half-carcasses	-	Free	lb.
	0204.2200 [xl]*	-- Other cuts with bone in	-	Free	lb.
	0204.2300 [xli]*	-- Boneless	-	Free	lb.

	0204.3000 [xliii]*	- Carcasses and half-carcasses of lamb, frozen	-	Free	lb.
		- Other meat of sheep, frozen:			
	0204.4100 [xliii]*	-- Carcasses and half-carcasses	-	Free	lb.
	0204.4200 [xliv]*	-- Other cuts with bone in	-	Free	lb.
	0204.4300 [xliv]*	-- Boneless	-	Free	lb.
	0204.50	- Meat of goats:			
	0204.5010 [xlvi]*	--- Carcasses and half-carcasses	-	Free	lb.
	0204.5090 [xlvii]*	--- Other cuts	-	Free	lb.
<b>02.05</b>	0205.0000 [xlviii]*	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	-	Free	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>02.06</b>		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>			
	0206.1000 [xlix]*	- Of bovine animals, fresh or chilled	-	Free	lb.
		- Of bovine animals, frozen:			
	0206.2100 [i] *	-- Tongues	-	Free	lb.
	0206.2200 [ii] *	-- Livers	-	Free	lb.
	0206.2900 [iii]*	-- Other	-	Free	lb.
	0206.3000 [iiii]*	- Of swine, fresh or chilled	-	Free	lb.
		- Of swine, frozen:			
	0206.4100 [liv]*	-- Livers	-	Free	lb.
	0206.4900 [lv]*	-- Other	-	Free	lb.
	0206.8000 [lvi]*	- Other, fresh or chilled	-	Free	lb.
	0206.9000 [lvii]*	- Other, frozen	-	Free	lb.
<b>02.07</b>		<b>Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled</b>			

		<b>or frozen.</b>			
		- Of fowls of the species <i>Gallus domesticus</i> :			
0207.1100 [lviii]*	--	Not cut in pieces, fresh or chilled	a.v.	10%	lb.
0207.1200 [lix]*	--	Not cut in pieces, frozen	a.v.	10%	lb.
0207.13	--	Cuts and offal, fresh or chilled:			
0207.1310 [lx]*	---	Breasts	a.v.	10%	lb.
0207.1320 [lxi]*	---	Drumsticks	a.v.	10%	lb.
0207.1330 [lxii]*	---	Thighs	a.v.	10%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
0207.1340 [lxiii]*	---	Wings	a.v.	10%	lb.
0207.1390 [lxiv]*	---	Other cuts and offal	a.v.	10%	lb.
0207.14	--	Cuts and offal, frozen:			
0207.1410 [lxv]*	---	Breast	a.v.	10%	lb.
0207.1420 [lxvi]*	---	Drumsticks	a.v.	10%	lb.
0207.1430 [lxvii]*	---	Thighs	a.v.	10%	lb.
0207.1440 [lxviii]*	---	Wings	a.v.	10%	lb.
0207.1490 [lxix]*	---	Other cuts and offal	a.v.	10%	lb.
		- Of turkeys:			
0207.2400 [lxx]*	--	Not cut in pieces, fresh or chilled	a.v.	10%	lb.
0207.2500 [lxxi]*	--	Not cut in pieces, frozen	a.v.	10%	lb.
0207.26	--	Cuts and offal, fresh or chilled:			
0207.2610 [lxxii]*	---	Breasts	a.v.	10%	lb.
0207.2620 [lxxiii]*	---	Drumsticks	a.v.	10%	lb.
0207.2630 [lxxiv]*	---	Thighs	a.v.	10%	lb.
0207.2640 [lxxv]*	---	Wings	a.v.	10%	lb.

	0207.2690 [lxxvi]*	--- Other cuts and offal	a.v.	10%	lb.
	0207.27	-- Cuts and offal, frozen:			
	0207.2710 [lxxvii]*	--- Breasts	a.v.	10%	lb.
	0207.2720 [lxxviii]*	--- Drumsticks	a.v.	10%	lb.
	0207.2730 [lxxix]*	--- Thighs	a.v.	10%	lb.
	0207.2740 [lxxx]*	--- Wings	a.v.	10%	lb.
	0207.2790 [lxxxi]*	--- Other cuts and offal	a.v.	10%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0207.32	- Of ducks, geese or guinea fowls: -- Not cut in pieces, fresh or chilled:			
	0207.3210 [lxxxii]*	--- Ducks	a.v.	10%	lb.
	0207.3220 [lxxxiii]*	--- Geese	a.v.	10%	lb.
	0207.3230 [lxxxiv]*	--- Guinea fowls	a.v.	10%	lb.
	0207.33	-- Not cut in pieces, frozen:			
	0207.3310 [lxxxv]*	--- Ducks	a.v.	10%	lb.
	0207.3320 [lxxxvi]*	--- Geese	a.v.	10%	lb.
	0207.3330 [lxxxvii]*	--- Guinea fowls	a.v.	10%	lb.
	0207.3400 [lxxxviii]*	-- Fatty livers, fresh or chilled	a.v.	10%	lb.
	0207.3500 [lxxxix]*	-- Other, fresh or chilled	a.v.	10%	lb.
	0207.3600 [xc]*	-- Other, frozen	a.v.	10%	lb.
<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>			
	0208.1000	- Of rabbits or hares	-	Free	lb.
	0208.2000	- Frogs' legs	-	Free	lb.
	0208.9000	- Other	-	Free	lb.
<b>02.09</b>	0209.0000	<b>Pig fat, free of lean meat, and poultry fat, not</b>	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
<b>02.10</b>		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal</b>			
		- Meat of swine:			
	0210.1100 [xcij]*	-- Hams, shoulders and cuts thereof, with bone in	-	Free	lb.
	0210.1200 [xcii]*	-- Bellies (streaky) and cuts thereof	-	Free	lb.
	0210.19	-- Other:			
	0210.1910 [xciii]*	--- Bacon	-	Free	lb.
	0210.1990 [xciv]*	--- Other	-	Free	lb.
	0210.20	- Meat of bovine animals:			
	0210.2010 [xcv]*	--- Salted beef	-	Free	lb.
	0210.2090 [xcvi]*	--- Other	-	Free	lb.
	0210.9000	- Other, including edible flours and meals of meat or meat offal	-	Free	lb.

### Chapter 3

#### *Fish and crustaceans, molluscs and other aquatic invertebrates*

##### Note.

1. - This Chapter does not cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- (b) 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 No. 23.01); or
- (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>03.01</b>		<b>Live fish.</b>			
	0301.10	- Ornamental fish:			
	0301.1010	--- Fresh water	a.v.	30%	lb.

	[xcvii]* 0301.1020	--- Salt water	a.v.	30%	lb.
	[xcviii]* 0301.9100	- Other live fish: -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	a.v.	30%	lb.
	0301.9200	-- Eels ( <i>Anguilla spp.</i> )	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
03.02	0301.9300	-- Carp	a.v.	30%	lb.
	0301.99	-- Other:			
	0301.9910 [xcix]*	--- Balao, mullet or pilchard, for use as bait	-	Free	lb.
	0301.9920	--- Other (fresh water)	a.v.	30%	lb.
	0301.9990	--- Other (salt water)	a.v.	30%	lb.
		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04</b>			
		- Salmonidae, excluding livers and roes:			
	0302.1100	-- Trout ( <i>Salmo trutta</i> , <i>oncorhynchus mykiss</i> , <i>oncorhynchus clarki</i> , <i>oncorhynchus aguabonita</i> , <i>oncorhynchus gilae</i> , <i>oncorhynchus apache</i> and <i>oncorhynchus chrysogaster</i> )	a.v.	30%	lb.
	0302.1200	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	a.v.	30%	lb.
	0302.1900	-- Other - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	a.v.	30%	lb.

	0302.2100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	a.v.	30%	lb.
	0302.2200	-- Plaice ( <i>Pleuronectes platessa</i> )	a.v.	30%	lb.
	0302.2300	-- Sole ( <i>Solea</i> spp.)	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0302.2900	-- Other - Tunas (of the genus <i>Thunnus</i> ) skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) palamis</i> ), excluding livers and roes:	a.v.	30%	
	0302.3100 [c]*	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	a.v.	30%	lb.
	0302.3200 [ci]*	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	a.v.	30%	lb.
	0302.3300 [cii]*	-- Skipjack or stripe-bellied bonito	a.v.	30%	lb.
	0302.3900 [ciii]*	-- Other	a.v.	30%	lb.
	0302.4000	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	a.v.	30%	lb.
	0302.5000	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - Other fish, excluding livers and roes:	a.v.	30%	lb.
	0302.6100 [civ]*	-- Sardines, ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>sprattus sprattus</i> )	a.v.	30%	lb.
	0302.6200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	a.v.	30%	lb.
	0302.6300	-- Coalfish ( <i>Pollachius virens</i> )	a.v.	30%	lb.
	0302.6400 [cv]*	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	a.v.	30%	lb.
	0302.6500 [cvi]*	-- Dogfish and other sharks	a.v.	30%	lb.
	0302.6600	-- Eels ( <i>anguilla</i> spp.)	a.v.	30%	lb.
	0302.69	-- Other:			

	0302.6910 [cvii]*	--- Balao, mullet and pilchard, for use as bait	-	Free	lb.	
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>	
03.03	0302.6920 [cviii]*	--- Grouper (Epinephelus, mycteroperca spp.)	a.v.	30%	lb.	
	0302.6930 [cix]*	--- Jack (Caranx spp.)	a.v.	30%	lb.	
	0302.6940 [cx]*	--- Snapper (Lutjanidae)	a.v.	30%	lb.	
	0302.6950 [cxii]*	--- Dolphin (Coryphaena hippurus, coryphaena equisetis)	a.v.	30%	lb.	
	0302.6960 [cxiii]*	--- Kingfish (Scomberomorus cavalla)	a.v.	30%	lb.	
	0302.6970 [cxiiii]*	--- Swordfish (Xiphias gladius)	a.v.	30%	lb.	
	0302.6980 [cxv]*	--- Wahoo (Acanthocybium solanderi)	a.v.	30%	lb.	
	0302.6990 [cxvi]*	--- Other	a.v.	30%	lb.	
	0302.7000 [cxvii]*	- Livers and roes	a.v.	30%	lb.	
			<b>Fish, frozen, excluding rish fillets and other fish meat of heading No. 03.04</b>			
		0303.1000	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes  - Other salmonidae, excluding livers and roes:	a.v.	30%	lb.
	0303.2100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	a.v.	30%	lb.	
	0303.2200	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	a.v.	30%	lb.	
	0303.2900	-- Other	a.v.	30%	lb.	
<b>TARIFF HEADING</b>	<b>TARIFF TRADE</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR</b>	<b>RATE OF</b>	<b>UNIT FOR CLASSIFI-</b>	

	NO.		DUTY	DUTY	CATION
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:			
	0303.3100	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	a.v.	30%	lb.
	0303.3200	-- Plaice (Pleuronectes platessa)	a.v.	30%	lb.
	0303.3300	-- Sole (Solea spp.)	a.v.	30%	lb.
	0303.3900	-- Other	a.v.	30%	lb.
		- Tunas ( of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:			
	0303.4100 [cxvii]*	-- Albacore or longfinned tunas (Thunnus alalunga)	a.v.	30%	lb.
	0303.4200 [cxviii]*	-- Yellowfin tunas (Thunnus albacares)	a.v.	30%	lb.
	0303.4300 [cxix]*	-- Skipjack or strip-bellied bonito	a.v.	30%	lb.
	0303.4900 [cxx]*	-- Other	a.v.	30%	lb.
	0303.5000 [cxxi]*	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	a.v.	30%	lb.
	0303.6000	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	a.v.	30%	lb.
		- Other fish, excluding livers and roes:			
	0303.7100 [cxxii]*	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	a.v.	30%	lb.
	0303.7200	-- Haddock (Melanogrammus aeglefinus)	a.v.	30%	lb.
	0303.7300	-- Coalfish (Pollachius virens)	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	0303.7400 [cxxiii]*	-- Mackerel (Scomber scombrus, Scomber	a.v.	30%	lb.

		australasicus, Scomber japonicus)			
	0303.7500 [cxxxiv]*	-- Dogfish and other sharks	a.v.	30%	lb.
	0303.7600	-- Eels (Anguilla spp.)	a.v.	30%	lb.
	0303.7700	-- Sea bass (Dicentrarchus labrax, Dicentrarchus punctuatus)	a.v.	30%	lb.
	0303.7800	-- Hake (Merluccius spp., Urophycis spp.)	a.v.	30%	lb.
	0303.79	-- Other:			
	0303.7910 [cxxxv]*	--- Balao, mullet and pilchard for use as bait	-	Free	lb.
	0303.7920 [cxxxvi]*	--- Grouper (Epinephelus, mycteroperca spp.)	a.v.	30%	lb.
	0303.7930 [cxxxvii]*	--- Jack (Caranx spp.)	a.v.	30%	lb.
	0303.7940 [cxxxviii]*	--- Snapper (Lutjanidae)	a.v.	30%	lb.
	0303.7950 [cxxxix]*	--- Dolphin (coryphaena hippurus, coryphaena equisetis)	a.v.	30%	lb.
	0303.7960 [cxxx]*	--- Kingfish (scomberomorus cavalla)	a.v.	30%	lb.
	0303.7970 [cxxxii]*	--- Swordfish (Xiphias gladius)	a.v.	30%	lb.
	0303.7980 [cxxxiii]*	--- Wahoo (Acanthocybium solanderi)	a.v.	30%	lb.
	0303.7990 [cxxxiiii]*	--- Other	a.v.	30%	lb.
	0303.8000 [cxxxv]*	- Livers and roes	a.v.	30%	lb.
<b>03.04</b>		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
	0304.10	- Fresh or chilled.			
	0304.1010 [cxxxvi]*	--- Grouper	a.v.	30%	lb.
	0304.1020 [cxxxvii]*	--- Jack	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0304.1030 [cxxxviii]*	--- Snapper	a.v.	30%	lb.
	0304.1090 [cxxxix]*	--- Other	a.v.	30%	lb.
	0304.20	- Frozen fillets:			

03.05	0304.2010 [cxxxix]*	--- Grouper	a.v.	30%	lb.
	0304.2020 [cxi]*	--- Jack	a.v.	30%	lb.
	0304.2030 [cxii]*	--- Snapper	a.v.	30%	lb.
	0304.2090 [cxlii]*	--- Other	a.v.	30%	lb.
	0304.9000 [cxliii]*	- Other	a.v.	30%	lb.
		<b>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.</b>			
	0305.1000	- Flours, meals and pellets of fish, fit for human consumption	a.v.	30%	lb.
	0305.2000	- Livers and roes, dried, smoked, salted or in brine	-	Free	lb.
	0305.3000 [cxliiv]*	- Fish fillets, dried, salted or in brine, but not smoked  - Smoked fish, including fillets:	-	Free	lb.
	0305.4100	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	-	Free	lb.
0305.4200 [cxliiv]*	-- Herring (Clupea harengus, Clupea pallasii)	-	Free	lb.	
0305.4900	-- Other	-	Free	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Dried fish, whether or not salted but not smoked:			
	0305.5100 [cxliiv]*	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	-	Free	lb.
	0305.5900 [cxliiv]*	-- Other	-	Free	lb.
		- Fish, salted but not dried or smoked and fish in brine:			

03.06	0305.6100 [cxlviii]*	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	-	Free	lb.	
	0305.6200 [cxlix]*	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	-	Free	lb.	
	0305.6300 [cl]*	-- Anchovies ( <i>Engraulis</i> spp.)	-	Free	lb.	
	0305.6900 [clii]*	-- Other	-	Free	lb.	
		<b>Crustaceans whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>				
		- Frozen:				
	0.06.11	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):				
	0306.1110 [cliii]*	--- Spiny lobsters, whole ( <i>Panulirus argus</i> )	a.v.	30%	lb.	
	0306.1120 [cliii]*	--- Spiny lobsters, heads of ( <i>Panulirus argus</i> )	a.v.	30%	lb.	
	0306.1130 [cliv]*	--- Spiny lobsters, tails of ( <i>Panulirus argus</i> )	a.v.	30%	lb.	
	0306.1140 [clv]*	--- Spiny lobsters, meat of ( <i>Panulirus argus</i> )	a.v.	30%	lb.	
	0306.1150 [clvi]*	--- Other spiny lobsters ( <i>Panulirus argus</i> )	a.v.	30%	lb.	
	0306.1190 [clvii]*	--- Other	a.v.	30%	lb.	
	0306.1200 [clviii]*	-- Lobsters ( <i>Homarus</i> spp.)	a.v.	30%	lb.	
	0306.13	-- Shrimps and prawns:				
	0306.1310 [clix]*	--- Shrimps	a.v.	30%	lb.	
	0306.1320 [clx]*	--- Prawns	a.v.	30%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
	0306.14	-- Crabs:				
	0306.1410 [clxi]*	--- Stone crab claws	a.v.	30%	lb.	
	0306.1420	--- Land crabs	a.v.	30%	lb.	

	[clxii]*				
0306.1490		--- Other marine crabs	a.v.	30%	lb.
	[clxiii]*				
0306.1900		-- Other, including flours, meals and pellet of crustaceans, fit for human consumption	a.v.	30%	lb.
		- Not frozen:			
0306.21		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):			
0306.2110		--- Spiny lobsters, live (Panulirus argus)	a.v.	30%	lb.
	[clxiv]*				
0306.2120		--- Spiny lobsters, whole, fresh or chilled (Panulirus argus)	a.v.	30%	lb.
	[clxv]*				
0306.2130		--- Spiny lobsters, heads of fresh or chilled (Panulirus argus)	a.v.	30%	lb.
	[clxvi]*				
0306.2140		--- Spiny lobsters, tails of fresh or chilled (Panulirus argus)	a.v.	30%	lb.
	[clxvii]*				
0306.2150		--- Spiny lobsters, meat of fresh or chilled (Panulirus argus)	a.v.	305	lb.
	[clxviii]*				
0306.2160		--- Other Spiny lobsters, fresh or chilled (Panulirus argus)	a.v.	30%	lb.
	[clxix]*				
0306.2190		--- Other	a.v.	30%	lb.
	[clxx]*				
0306.2200		-- Lobsters (Homarus spp.)	a.v.	30%	lb.
	[clxxi]*				
0306.23		-- Shrimps and prawns:			
0306.2310		--- Shrimps, live for use as bait	a.v.	30%	lb.
	[clxxii]*				
0306.2320		--- Shrimps other	a.v.	30%	lb.
	[clxxiii]*				
0306.2390		--- Prawns	a.v.	30%	lb.
	[clxxiv]*				
0306.2400		-- Crabs	a.v.	30%	lb.
	[clxxv]*				
0306.2900		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried,			

		<b>salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b>			
0307.1000	-	Oysters	a.v.	30%	lb.
	-	Scallops, including queen scallops, of the genera Pecten Chlamys or Placopecten:			
0307.2100	--	Live, fresh or chilled	a.v.	30%	lb.
0307.2900	--	Other	a.v.	30%	lb.
	-	Mussels (Mytilus spp., Perna spp.):			
0307.3100	--	Live, fresh or chilled	a.v.	30%	lb.
0307.3900	--	Other	a.v.	30%	lb.
	-	Cuttle fish (Sepia officinalis, Rosia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):			
0307.4100	--	Live, fresh or chilled	a.v.	30%	lb.
0307.4900	--	Other	a.v.	30%	lb.
	-	Octopus (Octopus spp.):			
0307.5100	--	Live, fresh or chilled	a.v.	30%	lb.
0307.5900	--	Other	a.v.	30%	lb.
0307.6000	-	Snails, other than sea snails	a.v.	30%	lb.
	-	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0307.91	-- Live, fresh or chilled:			
	0307.9110	--- Conch, live (strombus)	a.v.	30%	lb.
	[cxxxvi]*				
	0307.9120	--- Conch, fresh or chilled (strombus)	a.v.	30%	lb.
	0307.9190	--- Other	a.v.	30%	lb.
	0307.99	-- Other:			

0307.9910 [clxxxvii]*	--- Conch, frozen (strombus)	a.v.	30%	lb.
0307.9920 [clxxxviii]*	--- Other conch (strombus)	a.v.	30%	lb.
0307.9990	--- Other	a.v.	30%	lb.

#### 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 No. 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 No. 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
4. - This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

##### Subheading Notes.

1. - For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, i.e., 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 No. 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading No 0405.90).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
04.01		<b>Milk and cream, not concentrated not containing added sugar or other sweetening matter.</b>			
	0401.10	- Of a fat content, by weight, not exceeding 1%:			
	0401.1010	--- Skimmed milk	a.v.	15%	lb.

04.02	[clxxxix]*				
	0401.1090	--- Other	a.v.	15%	lb.
	[clxxxj]*				
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:			
	0401.2010	--- 2% Low fat milk	a.v.	15%	lb.
	[clxxxk]*				
	0401.2020	--- Whole milk	a.v.	15%	lb.
	[clxxxli]*				
	0401.2090	--- Other	a.v.	30%	lb.
	[clxxxlii]*				
	0401.3000	- Of a fat content, by weight, exceeding 6%	a.v.	30%	lb.
	[clxxxlv]*				
		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
	0402.10	- In powder, granules or other solid forms of a fat content, by weight, not exceeding 1.5%:			
	0402.1010	- Packaged for infant use	-	Free	lb.
	0402.1090	- Other	a.v.	30%	lb.
	0402.2100	-- Not containing added sugar or other sweetening matter:			
0402.2110	-- Packaged for infant use	-	Free	lb.	
0402.2190	-- Other	a.v.	30%	lb.	
0402.29	-- Other:				
0402.2910	- Packaged for infant use	-	Free	lb.	
0402.2990	-- Other	a.v.	30%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0402.91	-- Not containing added sugar or other sweetening matter:			
	0402.9110	--- Evaporated milk	-	Free	lb.
	0402.9120	--- Packaged for infant use	-	Free	lb.
	0402.9190	--- Other	a.v.	30%	lb.
	0402.99	-- Other:			
	0402.9910	--- Sweetened condensed milk	-	Free	lb.
	0402.9920	--- Packaged for infant use	-	Free	lb.
	0402.9990	--- Other	a.v.	30%	lb.

<b>04.03</b>		<b>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.</b>			
	0403.1000 [clxxxv]*	- Yogurt	a.v.	30%	lb.
	0403.9000	- Other	a.v.	30%	lb.
<b>04.04</b>		<b>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.</b>			
	0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	a.v.	30%	lb.
	0404.9000	- Other	-	Free	lb.
<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>			
	0405.1000	- Butter	-	Free	lb.
	0405.2000	- Dairy spreads	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>04.06</b>	0405.9000	- Other <b>Cheese and curd.</b>	a.v.	30%	lb.
	0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	a.v.	10%	lb.
	0406.2000	- Grated or powdered cheese, of all kinds	a.v.	10%	lb.
	0406.3000	- Processed cheese, not grated or powdered	a.v.	10%	lb.
	0406.4000	- Blue-veined cheese	a.v.	10%	lb.
	0406.9000	- Other cheese	a.v.	10%	lb.
<b>04.07</b>	0407.00	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			

	0407.0010v	--- Eggs of fowls of the species Gallus domesticus, fresh	a.v.	15%	lb.
	0407.0090	--- Other	a.v.	30%	lb.
<b>04.08</b>		<b>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.</b>			
		- Egg yolks:			
	0408.1100	-- Dried	a.v.	30%	lb.
	0408.1900	-- Other	a.v.	30%	lb.
		- Other:			
	0408.9100	-- Dried	a.v.	30%	lb.
	0408.9900	-- Other	a.v.	30%	lb.
<b>04.09</b>	0409.0000 <small>[clxxxvij]*</small>	<b>Natural honey.</b>	a.v.	30%	lb.
<b>04.10</b>	0410.0000	<b>Edible products of animal origin, not elsewhere specified or included.</b>	a.v.	30%	lb.

### 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 No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI): or
  - (d) Prepared knots or tufts for brown or brush making (heading No. 96.03).
2. - For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. - Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. - Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>05.01</b>	0501.0000	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	a.v.	30%	lb.
<b>05.02</b>		<b>Pigs', hogs' or boars'</b>			

	0502.1000	bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. - Pigs', hogs' or boars' bristles and hair and waste thereof	a.v.	30%	lb.
	0502.9000	- Other	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
05.03	0503.0000	Horsehair and horsehair waste, whether or not up as a layer with or without supporting material	a.v.	30%	lb.
05.04	0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	a.v.	30%	lb.
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.			
	0505.1000	- Feathers of a kind used for stuffing; down	a.v.	30%	lb.
	0505.9000	- Other	a.v.	30%	lb.
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.1000	- Ossein and bones treated with acid	a.v.	30%	lb.
	0506.9000	- Other	a.v.	30%	lb.
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.1000	- Ivory; ivory powder and waste	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0507.9000	- Other	a.v.	30%	lb.
<b>05.08</b>	0508.00	<b>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.</b>			
	0508.0010	--- Conch shells	a.v.	30%	lb.
	0508.0020	--- Helmet shells	a.v.	30%	lb.
	0508.0030	--- Coral	a.v.	30%	lb.
	0508.0090	--- Other	a.v.	30%	lb.
<b>05.09</b>	0509.0000	<b>Natural sponges of animal origin.</b>	a.v.	30%	lb.
<b>05.10</b>	0510.0000	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>	a.v.	30%	lb.
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>			
	0511.1000	- Bovine semen - Other	a.v.	30%	lb.
	0511.9100	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	a.v.	30%	lb.
	0511.9900	-- Other	a.v.	30%	lb.

## SECTION II VEGETABLE PRODUCTS

### Note.

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

### Chapter 6

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

### Notes.

1. - Subject to the second part of heading No. 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 No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
06.01		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.</b>			
	0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	a.v.	20%	No.
	0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	a.v.	20%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
06.02		<b>Other live plants (including their roots), cuttings and slips, mushroom spawn.</b>			
	0602.1000	- Unrooted cuttings and slips	av.	20%	No.
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:			
	0602.2010	--- Coconuts	a.v.	20%	No.
	0602.2020	--- Bananas	a.v.	20%	No.
	0602.2030	--- Citrus:			
	0602.2031	---- Oranges	a.v.	20%	No.
	0602.2032	---- Grapefruits	a.v.	20%	No.
	0602.2033	---- Limes	a.v.	20%	No.
	0602.2034	---- Lemons	a.v.	20%	No.
	0602.2035	---- Tangerines	a.v.	20%	No.
	0602.2039	---- Other	a.v.	20%	No.
	0602.2040	--- Mangoes	a.v.	20%	No.
	0602.2050	--- Strawberries	a.v.	20%	No.
	0602.2090	--- Other	a.v.	20%	No.

	0602.3000	- Rhododendrons and azaleas, grafted or not	a.v.	20%	No.
	0602.4000	- Roses, grafted or not	a.v.	20%	No.
	0602.90	- Other:			
	0602.9010	--- Palms	a.v.	20%	No.
	0602.9020 [clxxxvii]*	--- Grass and sod	a.v.	30%	No.
	0602.9090	--- Other	a.v.	20%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
	0603.1000 [clxxxviii]*	- Fresh	a.v.	30%	lb.
	0603.9000 [clxxxix]*	- Other	a.v.	30%	lb.
<b>06.04</b>		<b>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.</b>			
	0604.1000	- Mosses and lichens	a.v.	30%	lb.
		- Other:			
	0604.91	-- Fresh:			
	0604.9110	--- Christmas trees	a.v.	30%	No.
	0604.9190	--- Other	a.v.	30%	lb.
	0604.9900	-- Other	a.v.	30%	lb.

**Chapter 7**  
***Edible vegetables and certain roots and tubers***

**Notes.**

1. - This Chapter does not cover forage products of heading No. 12.14.
2. - In headings Nos. 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. - Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
  - (a) dried leguminous vegetables, shelled (heading No. 07.13);
  - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 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 No. 09.04).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
07.01	0701.1000 [cxc]*	Potatoes, fresh or chilled. - Seed	-	Free	lb.
	0701.9000 [cxcj]*	- Other	-	Free	lb.
07.02	0702.0000	Tomatoes, fresh or chilled.	a.v.	25%	lb.
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	0703.10	- Onions and shallots:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
07.04	0703.1010 [cxcii]*	--- Onions	a.v.	10%	lb.
	0703.1020 [cxciii]*	--- Shallots	a.v.	10%	lb.
	0703.2000 [cxciv]*	- Garlic	a.v.	25%	lb.
	0703.9000 [cxcv]*	- Leeks and other alliaceous vegetables	a.v.	25%	lb.
		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>			
	0704.10	- Cauliflowers and headed broccoli:			
	0704.1010 [cxcvi]*	--- Cauliflowers	a.v.	25%	lb.
	0704.1020 [cxcvii]*	--- Headed broccoli	a.v.	25%	lb.
	0704.2000 [cxcviii]*	- Brussels sprouts	a.v.	25%	lb.
	0704.90	- Other:			
	0704.9010 [cxcix]*	--- Cabbages	a.v.	10%	lb.
	0704.9090 [cc]*	--- Other	a.v.	25%	lb.
07.05		<b>Lettuce (Lactuca sativa)</b>			

		<b>and chicory</b> (Cichorium spp.), <b>fresh or chilled.</b>			
		- Lettuce:			
	0705.1100 [ccij]*	-- Cabbage lettuce (head lettuce)	a.v.	25%	lb.
	0705.19	-- Other:			
	0705.1910 [ccij]*	--- Romain	a.v.	25%	lb.
	0705.1990 [ccij]*	--- Other	a.v.	25%	lb.
		- Chicory:			
	0705.2100	-- Witloof chicory (Cichorium intybus var. foliosum)	a.v.	25%	lb.
	0705.2900	-- Other	a.v.	25%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>07.06</b>		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>			
	0706.10	- Carrots and turnips:			
	0706.1010 [cciv]*	--- Carrots	a.v.	25%	lb.
	0706.1020 [ccv]*	--- Turnips	a.v.	25%	lb.
	0706.90	- Other:			
	0706.9010 [ccvi]*	--- Salad Beetroot	a.v.	25%	lb.
	0706.9020 [ccvii]*	--- Radishes	a.v.	25%	lb.
	0706.9090 [ccviii]*	--- Other	a.v.	25%	lb.
<b>07.07</b>	0707.00	<b>Cucumbers and gherkins, fresh or chilled.</b>			
	0707.0010 [ccix]*	--- Cucumbers	a.v.	25%	lb.
	0707.0020 [ccx]*	--- Gherkins	a.v.	25%	lb.
<b>07.08</b>		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>			
	0708.1000 [ccxi]*	- Peas (Pisum sativum)	a.v.	25%	lb.
	0708.20	- Beans (Vigna spp., Phaseolus spp.):			

	0708.2010 [ccxii]*	--- Blackeyed peas	a.v.	25%	lb.
	0708.2020 [ccxiii]*	--- Lima Beans	a.v.	25%	lb.
	0708.2030 [ccxiv]*	--- Cow peas	a.v.	25%	lb.
	0708.2090 [ccxv]*	--- Other	a.v.	25%	lb.
	0708.90	- Other leguminous vegetables:			
	0708.9010 [ccxvi]*	--- Pigeon peas (Cajanus cajun)	a.v.	25%	lb.
	0708.9090 [ccxvii]*	--- Other	a.v.	25%	lb.
<b>07.09</b>		<b>Other vegetable, fresh or chilled.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	0709.1000 [ccxviii]*	- Globe artichokes	a.v.	25%	lb.
	0709.2000 [ccxix]*	- Asparagus	a.v.	25%	lb.
	0709.3000 [ccxx]*	- Aubergines (egg-plants)	a.v.	25%	lb.
	0709.4000 [ccxxi]*	- Celery other than celeriac	a.v.	25%	lb.
		- Mushrooms and truffles:			
	0709.5100 [ccxxii]*	-- Mushrooms	a.v.	25%	lb.
	0709.5200 [ccxxiii]*	-- Truffles	a.v.	25%	lb.
	0709.60	- Fruits of the genus Capsicum or of the genus Pimenta:			
	0709.6010 [ccxxiv]*	--- Sweet peppers (Capsicum annum var annum)	a.v.	25%	lb.
	0709.6020 [ccxxv]*	--- Hot peppers	a.v.	25%	lb.
	0709.6090 [ccxxvi]*	--- Other	a.v.	25%	lb.
	0709.7000 [ccxxvii]*	- Spinach, New Zealand spinach and orache spinach (garden spinach)	a.v.	25%	lb.
	0709.90	- Other:			
	0709.9010 [ccxxviii]*	--- Pumpkins	a.v.	25%	lb.
	0709.9020	--- Okra	a.v.	25%	lb.

07.10	[ccxxix]* 0709.9030	--- Corn	a.v.	25%	lb.
	[ccxxx]* 0709.9040	--- Squash	a.v.	25%	lb.
	[ccxxxi]* 0709.9050	--- Beets	a.v.	25%	lb.
	[ccxxxii]* 0709.9090	--- Other	a.v.	25%	lb.
	[ccxxxiii]* 0710.1000	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>			
	[ccxxxiv]*	- Potatoes - Leguminous vegetables, shelled or unshelled:	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0710.2100 [ccxxxv]*	-- Peas (Pisum sativum)	a.v.	30%	lb.
	0710.2200 [ccxxxvi]*	-- Beans (Vigna spp., Phaseolus spp.)	a.v.	30%	lb.
	0710.29	-- Other:			
	0710.2910 [ccxxxvii]*	--- Pigeon peas (Cajanus cajun)	a.v.	30%	lb.
	0710.2920 [ccxxxviii]*	--- Beans, other	a.v.	30%	lb.
	0710.2990 [ccxxxix]*	--- Other	a.v.	30%	lb.
	0710.3000 [ccx]*	- Spinach, New Zealand spinach and orache spinach (garden spinach)	a.v.	30%	lb.
	0710.4000 [ccxii]*	- Sweet corn	a.v.	30%	lb.
	0710.80	- Other vegetables:			
	0710.8010 [ccxiii]*	--- Okra	a.v.	30%	lb.
	0710.8020 [ccxiiii]*	--- Tomatoes	a.v.	10%	lb.
	0710.8030 [ccxlv]*	--- Brussels sprouts	a.v.	30%	lb.
	0710.8040 [ccxlv]*	--- Broccoli	a.v.	30%	lb.
	0710.8050 [ccxlvii]*	--- Cauliflowers	a.v.	30%	lb.
	0710.8060 [ccxlviii]*	--- Carrots	a.v.	30%	lb.

07.11	0710.8090 [ccxlviii]*	--- Other	a.v.	30%	lb.
	0710.9000 [ccxlix]*	- Mixtures of vegetables	a.v.	30%	lb.
		<b>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.</b>			
	0711.1000 [ccj]*	- Onions	a.v.	30%	lb.
	0711.2000	- Olives	a.v.	30%	lb.
	0711.3000	- Capers	a.v.	30%	lb.
	0711.40	- Cucumbers and gherkins:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE FOR DUTY	UNIT FOR CLASSIFICATION
07.12	0711.4010 [ccli]*	--- Cucumbers	a.v.	30%	lb.
	0711.4090 [cclii]*	--- Gherkins	a.v.	30%	lb.
	0711.90	- Other vegetables; mixtures of vegetables:			
	0711.9010 [ccliii]*	--- Beans	a.v.	30%	lb.
	0711.9020 [ccliv]*	--- Pigeon peas (Cajanus cajan)	a.v.	30%	lb.
	0711.9030 [cclv]*	--- Tomatoes	a.v.	30%	lb.
	0711.9090 [cclvii]*	--- Other	a.v.	30%	lb.
		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>			
	0712.2000 [cclviii]*	- Onions	a.v.	30%	lb.
	0712.3000	- Mushrooms and truffles	a.v.	30%	lb.
	0712.90	- Other vegetables; mixtures of vegetables:			
	07.13	0712.9010 [cclviii]*	--- Tomatoes	a.v.	30%
0712.9090		--- Other	a.v.	30%	
		<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>			

	0713.1000 [cclix]*	- Peas ( <i>Pisum sativum</i> )	a.v.	10%	lb.
	0713.2000 [cclx]*	- Chickpeas ( <i>garbanzos</i> )	a.v.	10%	lb.
		- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
	0713.3100 [cclxi]*	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	a.v.	10%	lb.
	0713.3200 [cclxii]*	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna</i> <i>angularis</i> )	a.v.	10%	lb.
	0713.3300 [cclxiii]*	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	a.v.	10%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	0713.39	-- Other:			
	0713.3910 [cclxiv]*	--- Blackeyed peas	a.v.	10%	lb.
	0713.3920 [cclxv]*	--- Lima beans	a.v.	10%	lb.
	0713.3990 [cclxvi]*	--- Other	a.v.	10%	lb.
	0713.4000 [cclxvii]*	- Lentils	a.v.	10%	lb.
	0713.5000 [cclxviii]*	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	a.v.	10%	lb.
	0713.90	- Other:			
	0713.9010 [cclxix]*	--- Pigeon peas ( <i>Cajanus</i> <i>cajun</i> )	a.v.	10%	lb.
	0713.9090 [cclxx]*	--- Other	a.v.	10%	lb.
07.14		<b>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.</b>			
	0714.10	- Manioc (cassava):			
	0714.1010 [cclxxi]*	--- Fresh	a.v.	25%	lb.
	0714.1090 [cclxxii]*	--- Dried	a.v.	25%	lb.

0714.20	- Sweet potatoes:				
0714.2010 [cclxxiii]*	--- Fresh	-	Free	lb.	
0714.2090 [cclxxiv]*	--- Dried	a.v.	30%	lb.	
0714.90	- Other:				
0714.9010 [cclxxv]*	--- Fresh	a.v.	25%	lb.	
0714.9090 [cclxxvi]*	--- Other	a.v.	30%	lb.	

**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 (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup):

Provided that they retain the character of dried fruit or dried nuts.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>08.01</b>		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>			
	0801.1100 [cclxxvii]*	- Coconuts: --- Desiccated	a.v.	30%	lb.
	0801.1900 [cclxxviii]*	--- Other	a.v.	10%	lb.
		- Brazil nuts:			
	0801.2100	--- In shell	a.v.	30%	lb.
	0801.2200	--- Shelled	a.v.	30%	lb.
		- Cashew nuts:			
	0801.3100	--- In shell	a.v.	30%	lb.
	0801.3200	--- Shelled	a.v.	30%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>08.02</b>		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>			

		- Almonds:			
	0802.1100	-- In shell	a.v.	30%	lb.
	0802.1200	-- Shelled	a.v.	30%	lb.
		- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
	0802.2100	- In shell	a.v.	30%	lb.
	0802.2200	-- Shelled	a.v.	30%	lb.
		- Walnuts:			
	0802.3100	-- In shell	a.v.	30%	lb.
	0802.3200	-- Shelled	a.v.	30%	lb.
	0802.4000	- Chestnuts ( <i>Castanea spp.</i> )	a.v.	30%	lb.
	0802.5000	- Pistachios	a.v.	30%	lb.
	0802.9000	- Other	a.v.	30%	lb.
<b>08.03</b>	0803.00	<b>Bananas, including plantains, fresh or dried.</b>			
	0803.0010 <small>[cclxxix]*</small>	--- Bananas, fresh	a.v.	10%	lb.
	0803.0020 <small>[cclxxx]*</small>	--- Bananas, dried	a.v.	30%	lb.
	0803.0030 <small>[cclxxxii]*</small>	--- Plantains, fresh	a.v.	10%	lb.
	0803.0040 <small>[cclxxxiii]*</small>	--- Plantains, dried	a.v.	30%	lb.
<b>08.04</b>		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>			
	0804.10	- Dates:			
	0804.1010 <small>[cclxxxiiii]*</small>	--- Fresh	a.v.	30%	lb.
	0804.1020 <small>[cclxxxv]*</small>	--- Dried	a.v.	30%	lb.
	0804.20	- Figs:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0804.2010	--- Fresh	a.v.	30%	lb.
	0804.2020	--- Dried	a.v.	30%	lb.
	0804.30	- Pineapples:			
	0804.3010 <small>[cclxxxvi]*</small>	--- Fresh	a.v.	10%	No.
	0804.3020 <small>[cclxxxvii]*</small>	--- Dried	a.v.	30%	lb.

08.05	0804.40	- Avocados:			
	0804.4010 <a href="#">[cclxxxvii]*</a>	--- Fresh	a.v.	10%	lb.
	0804.4020 <a href="#">[cclxxxviii]*</a>	--- Dried	a.v.	30%	lb.
	0804.50	- Guavas, mangoes and mangosteens:			
	0804.5010 <a href="#">[cclxxxix]*</a>	--- Guavas, fresh	a.v.	30%	lb.
	0804.5020 <a href="#">[ccxc]*</a>	--- Guavas, dried	a.v.	10%	lb.
	0804.5030 <a href="#">[ccxcj]*</a>	--- Mangoes, fresh	a.v.	25%	lb.
	0804.5040 <a href="#">[ccxcii]*</a>	--- Mangoes, dried	a.v.	30%	lb.
	0804.5050 <a href="#">[ccxciii]*</a>	--- Mangosteens, fresh	a.v.	25%	lb.
	0804.5060 <a href="#">[ccxciv]*</a>	--- Mangosteens, dried	a.v.	30%	lb.
		<b>Citrus fruit, fresh or dried.</b>			
	0805.10	- Oranges:			
	0805.1010 <a href="#">[ccxcv]*</a>	--- Orange, fresh	a.v.	10%	100's
	0805.1020 <a href="#">[ccxcvi]*</a>	--- Oranges, dried	a.v.	30%	lb.
	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
	0805.2010 <a href="#">[ccxcvii]*</a>	--- Tangerines, fresh	a.v.	10%	100's
	0805.2020 <a href="#">[ccxcviii]*</a>	--- Tangerines, dried	a.v.	30%	lb.
	0805.2030 <a href="#">[ccxcix]*</a>	--- Tangelos, fresh	a.v.	10%	100's
	0805.2040 <a href="#">[ccc]*</a>	--- Tangelos, dried	a.v.	30%	lb.
	TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY
	0805.2080 <a href="#">[cccj]*</a>	--- Other, fresh	a.v.	25%	lb.
	0805.2090 <a href="#">[cccj]*</a>	--- Other, dried	a.v.	30%	lb.
	0805.30	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> ):			
	0805.3010	--- Lemons, fresh	a.v.	10%	100's

	[ccciii]*				
	0805.3020	--- Lemons, dried	a.v.	30%	lb.
	[ccciv]*				
	0805.3030	--- Limes, fresh	a.v.	10%	100's
	[cccv]*				
	0805.3040	--- Limes, dried	a.v.	30%	lb.
	[cccvi]*				
	0805.40	- Grapefruit:			
	0805.4010	--- Fresh	a.v.	10%	100's
	[cccvii]*				
	0805.4020	--- Dried	a.v.	30%	lb.
	[cccviii]*				
	0805.90	- Other:			
	0805.9010	--- Fresh	a.v.	25%	lb.
	[cccix]*				
	0805.9020	--- Dried	a.v.	30%	lb.
	[cccix]*				
<b>08.06</b>		<b>Grapes, fresh or dried.</b>			
	0806.1000	- Fresh	a.v.	Free	lb.
	0806.2000	- Dried	a.v.	Free	lb.
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>			
		- Melons (including watermelons):			
	0807.1100	-- Watermelons	a.v.	25%	lb.
	[cccxi]*				
	0807.19	-- Other:			
	0807.1910	--- Muskmelons	a.v.	25%	lb.
	[cccxi]*				
	0807.1920	--- Cantaloupes	a.v.	25%	lb.
	[cccxi]*				
	0807.1930	--- Honeydews	a.v.	25%	lb.
	[cccxi]*				
	0807.1990	--- Other	a.v.	25%	lb.
	[cccxi]*				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0807.2000	- Papaws (papayas)	a.v.	25%	lb.
	[cccxi]*				
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>			
	0808.1000	- Apples	a.v.	Free	lb.
	0808.2000	- Pears and quinces	a.v.	30%	lb.
<b>08.09</b>		<b>Apricots, cherries,</b>			

08.10		<b>peaches (including nectarines), plums and sloes, fresh.</b>			
	0809.1000	- Apricots	a.v.	30%	lb.
	0809.2000	- Cherries	a.v.	30%	lb.
	0809.30	- Peaches, including nectarines:			
	0809.3010	--- Peaches	a.v.	30%	lb.
	0809.3020	--- Nectarines	a.v.	30%	lb.
	0809.4000	- Plums and sloes	a.v.	30%	lb.
		<b>Other fruit, fresh.</b>			
	0810.1000 [cccxvii]*	- Strawberries	a.v.	Free	lb.
	0810.2000	- Raspberries, blackberries, mulberries and loganberries	a.v.	30%	lb.
	0810.3000	- Black, white or red currants and gooseberries	a.v.	30%	lb.
	0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	a.v.	30%	lb.
	0810.5000	- Kiwifruit	a.v.	30%	lb.
	0810.90	- Other:			
0810.9010	--- Other tropical and subtropical fruit	a.v.	25%	lb.	
0810.9090	--- Other	a.v.	30%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
08.11		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>			
	0811.1000 [cccxviii]*	- Strawberries	a.v.	30%	lb.
	0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	a.v.	30%	lb.
	0811.90	- Other:			
	0811.9010 [cccix]*	--- Grapefruit	a.v.	30%	lb.
	0811.9020 [cccxi]*	--- Guava	a.v.	10%	lb.
	0811.9030 [cccxi]*	--- Limes	a.v.	30%	lb.

08.12	0811.9040 [cccxxii]*	--- Oranges	a.v.	30%	lb.
	0811.9050 [cccxxiii]*	--- Pineapples	a.v.	30%	lb.
	0811.9060 [cccxxiv]*	--- Other tropical and subtropical fruit	a.v.	30%	lb.
	0811.9090	--- Other	a.v.	30%	lb.
		<b>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.</b>			
08.13	0812.1000	- Cherries	a.v.	30%	lb.
	0812.2000	- Strawberries	a.v.	30%	lb.
	0812.9000	- Other	a.v.	30%	lb.
			<b>Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>		
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
08.14	0813.1000	- Apricots	a.v.	30%	lb.
	0813.2000	- Prunes	a.v.	30%	lb.
	0813.3000	- Apples	a.v.	30%	lb.
	0813.4000	- Other fruit	a.v.	30%	lb.
	0813.5000	- Mixtures of nuts or dried fruits of this Chapter	a.v.	30%	lb.
	0814.0000	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	a.v.	30%	lb.

**Chapter 9**  
**Coffee, tea, maté and spices**

**Notes.**

1. - Mixtures of the products of headings Nos. 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 No. 09.10.

The addition of other substances to the products of headings Nos. 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 No. 21.03.

2. - This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
09.01		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>			
	0901.1100	- Coffee, not roasted: -- Not decaffeinated	-	Free	lb.
	0901.1200	-- Decaffeinated	-	Free	lb.
		- Coffee roasted:			
	0901.2100	-- Not decaffeinated	-	Free	lb.
	0901.2200	-- Decaffeinated	-	Free	lb.
	0901.9000	- Other	a.v.	20%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
09.02		<b>Tea, whether or not flavoured.</b>			
	0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg. (6.6 lb.)	-	Free	lb.
	0902.2000	- Other green tea (not fermented)	-	Free	lb.
	0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg (6.6 lb.)	-	Free	lb.
	0902.4000	- Other black tea (fermented) and other partly fermented tea	-	Free	lb.
09.03	0903.0000	<b>Maté.</b>	a.v.	30%	lb.
09.04		<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>			
		- Pepper:			
	0904.1100	-- Neither crushed nor ground	a.v.	30%	lb.
	0904.12	-- Crushed or ground:			
	0904.1210	--- Black pepper	a.v.	30%	lb.

	0904.1290	--- Other	a.v.	30%	lb.
	0904.2000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	a.v.	30%	lb.
<b>09.05</b>	0905.0000	<b>Vanilla.</b>	a.v.	30%	lb.
<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers.</b>			
	0906.1000	- Neither crushed nor ground	a.v.	30%	lb.
	0906.2000	- Crushed or ground	a.v.	30%	lb.
<b>09.07</b>	0907.0000	<b>Cloves (whole fruit, cloves and stems).</b>	a.v.	30%	lb.
<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	0908.1000	- Nutmeg	a.v.	30%	lb.
	0908.2000	- Mace	a.v.	30%	lb.
	0908.3000	- Cardamoms	a.v.	30%	lb.
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>			
	0909.1000	- Seeds of anise or badian	a.v.	30%	lb.
	0909.2000	- Seeds of coriander	a.v.	30%	lb.
	0909.3000	- Seeds of cumin	a.v.	30%	lb.
	0909.4000	- Seeds of caraway	a.v.	30%	lb.
	0909.5000	- Seeds of fennel; juniper berries	a.v.	30%	lb.
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>			
	0910.1000	- Ginger	a.v.	30%	lb.
	0910.2000	- Saffron	a.v.	30%	lb.
	0910.3000	- Turmeric (curcuma)	a.v.	30%	lb.
	0910.40	- Thyme; bay leaves:			
	0910.4010	--- Thyme	a.v.	30%	lb.
	0910.4020	--- Bay leaves	a.v.	30%	lb.
	0910.5000	- Curry	a.v.	30%	lb.
		- Other spices:			
	0910.9100	-- Mixtures referred to in	a.v.	30%	lb.

		Note 1(b) to this Chapter			
0910.9900	--	Other	a.v.	30%	lb.

**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 No. 10.06.

2. - Heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>10.01</b>		<b>Wheat and meslin.</b>			
	1001.1000	- Durum wheat	a.v.	10%	lb.
	1001.90	- Other:			
	1001.9010	--- Meslin	a.v.	30%	lb.
	1001.9090	--- Other	a.v.	30%	lb.
<b>10.02</b>	1002.00	<b>Rye.</b>			
	1002.0010	--- For animal food	a.v.	30%	lb.
	1002.0090	--- Other	a.v.	30%	lb.
<b>10.03</b>	1003.00	<b>Barley.</b>			
	1003.0010	--- For animal food	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1003.0090	--- Other	a.v.	30%	lb.
<b>10.04</b>	1004.00	<b>Oats.</b>			
	1004.0010	--- For animal food	a.v.	30%	lb.
	1004.0090	--- Other	a.v.	20%	lb.
<b>10.05</b>		<b>Maize (corn).</b>			
	1005.1000 [cccxxv]*	- Seed	-	Free	lb.
	1005.9000 [cccxxvi]*	- Other	-	Free	lb.
<b>10.06</b>		<b>Rice.</b>			
	1006.1000	- Rice in the husk (Paddy or rough)	-	Free	lb.
	1006.2000	- Husked (brown) rice	-	Free	lb.

	1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	-	Free	lb.
	1006.4000	- Broken rice	-	Free	lb.
<b>10.07</b>	1007.0000	<b>Grain sorghum.</b>	a.v.	30%	lb.
<b>10.08</b>		<b>Buckwheat, millet and canary seed; other cereals.</b>			
	1008.1000	- Buckwheat	a.v.	30%	lb.
	1008.2000	- Millet	a.v.	30%	lb.
	1008.3000	- Canary seed	a.v.	30%	lb.
	1008.9000	- Other cereals	a.v.	30%	lb.

**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 No. 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No. 19.01;
- (c) Corn flakes or other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2) ; and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading No. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading No. 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through 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 No. 11.03 or 11.04.

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

sorghum .....	45%	1.6%	80%	-
Rice .....	45%	4%	80%	-
Buckwheat .....				

3. - For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
11.01	1101.0000	<b>Wheat or meslin flour.</b>	-	Free	lb.
11.02		<b>Cereal flours other than of wheat or meslin.</b>			
	1102.1000	- Rye flour	-	Free	lb.
	1102.2000*	- Maize (corn) flour	a.v.	30%	lb.
	1102.3000	- Rice flour	a.v.	30%	lb.
	1102.9000	- Other	a.v.	30%	lb.
11.03		<b>Cereal groats, meal and pellets.</b>			
		- Groats and meal:			
	1103.1100	-- Of wheat	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1103.1200	-- Of oats	a.v.	30%	lb.
	1103.13	-- Of maize (corn):			
	1103.1310 [cccxxvii]*	--- Groats hominy	-	Free	lb.
	1103.1320 [cccxxviii]*	--- Meal	-	Free	lb.
	1103.1400	-- Of rice	a.v.	30%	lb.
	1103.1900	-- Of other cereals	a.v.	30%	lb.
		- Pellets:			
	1103.2100	-- Of wheat	a.v.	30%	lb.
	1103.2900	-- Of other cereals	a.v.	30%	lb.
11.04		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.</b>			

		- Rolled or flaked grains:			
	1104.1100	-- Of barley	a.v.	30%	lb.
	1104.1200	-- Of oats	a.v.	30%	lb.
	1104.1900	-- Of other cereals	a.v.	30%	lb.
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
	1104.2100	-- Of barley	a.v.	30%	lb.
	1104.2200	-- Of oats	a.v.	30%	lb.
	1104.2300	-- Of maize (corn)	a.v.	30%	lb.
	1104.2900	-- Of other cereals	a.v.	30%	lb.
	1104.3000	- Germ of cereals, whole, rolled, flaked or ground	a.v.	30%	lb.
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	1105.1000	- Flour, meal and powder	a.v.	30%	lb.
	1105.2000	- Flakes, granules and pellets	a.v.	30%	lb.
<b>11.06</b>		<b>Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.</b>			
	1106.1000	- Of the dried leguminous vegetables of heading No. 07.13	a.v.	30%	lb.
	1106.2000	- Of sago or of roots or tubers of heading No. 07.14	a.v.	30%	lb.
	1106.3000	- Of the products of Chapter 8	a.v.	30%	lb.
<b>11.07</b>		<b>Malt, whether or not roasted.</b>			
	1107.1000	- Not roasted	a.v.	30%	lb.
	1107.2000	- Roasted	a.v.	30%	lb.
<b>11.08</b>		<b>Starches; inulin.</b>			
		- Starches:			
	1108.1100	-- Wheat starch	a.v.	30%	lb.
	1108.1200	-- Maize (corn) starch	a.v.	30%	lb.
		<small>[cccxxix]*</small>			

	1108.1300	-- Potato starch	a.v.	30%	lb.
	1108.1400	-- Manioc (cassava) starch	a.v.	30%	lb.
	1108.1900	-- Other starches	a.v.	30%	lb.
	1108.2000	- Inulin	a.v.	30%	lb.
<b>11.09</b>	1109.0000	<b>Wheat gluten, whether or not dried.</b>	a.v.	30%	lb.

### Chapter 12

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

##### Notes.

- Heading No. 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 No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- Heading No. 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 Nos. 23.04 to 23.06.
- For the purposes of heading No. 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 No. 12.09 does not, however, apply to the following even if for sowing:

- Leguminous vegetables or sweet corn (Chapter 7);
- Spices or other products of Chapter 9;
- Cereals (Chapter 10); or
- Products of headings Nos. 12.01 to 12.07 or 12.11.

- Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

- Medicaments of Chapter 30;
- Perfumery, cosmetic or toilet preparations of Chapter 33; or
- Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

- For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

- Dead single-cell micro-organisms of heading No. 21.02;
- Cultures of micro-organisms of heading No. 30.02; or
- Fertilisers of heading No. 31.01 or 31.05.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>12.01</b>	1201.0000	<b>Soya beans, whether or not broken.</b>	a.v.	30%	lb.
<b>12.02</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
	1202.1000	- In shell	a.v.	30%	lb.
	1202.2000	- Shelled, whether or not broken	a.v.	30%	lb.

12.03	1203.0000	<b>Copra.</b>	a.v.	30%	lb.
12.04	1204.0000	<b>Linseed, whether or not broken.</b>	a.v.	30%	lb.
12.05	1205.0000	<b>Rape or colza seeds, whether or not broken.</b>	a.v.	30%	lb.
12.06	1206.0000	<b>Sunflower seeds, whether or not broken.</b>	a.v.	30%	lb.
12.07		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
	1207.1000	- Palm nuts and kernels	a.v.	30%	lb.
	1207.2000	- Cotton seeds	a.v.	30%	lb.
	1207.3000	- Castor oil seeds	a.v.	30%	lb.
	1207.4000	- Sesamum seeds	a.v.	30%	lb.
	1207.5000	- Mustard seeds	a.v.	30%	lb.
	1207.6000	- Safflower seeds	a.v.	30%	lb.
		- Other:			
	1207.9100	-- Poppy seeds	a.v.	30%	lb.
	1207.9200	-- Shea nuts (karite nuts)	a.v.	30%	lb.
	1207.9900	-- Other	a.v.	30%	lb.
12.08		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard</b>			
	1208.1000	- Of soya beans	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
12.09	1208.9000	- Other	a.v.	30%	lb.
		<b>Seeds, fruit and spores, of a kind used for sowing.</b>			
		- Beet seed:			
	1209.1100 [cccxxx]*	-- Sugar beet seed	a.v.	30%	lb.
	1209.1900 [cccxxxi]*	-- Other	a.v.	30%	lb.
		- Seeds of forage plants, other than beet seed:			
	1209.2100 [cccxxxi]*	-- Lucerne (alfalfa) seed	a.v.	30%	lb.
	1209.2200 [cccxxxi]*	-- Clover ( <i>Trifolium spp.</i> ) seed	a.v.	30%	lb.
	1209.2300 [cccxxxi]*	-- Fescue seed	a.v.	30%	lb.

12.10	1209.2400 [cccxxv]*	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	a.v.	30%	lb.
	1209.2500 [cccxxvi]*	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	a.v.	30%	lb.
	1209.2600 [cccxxvii]*	-- Timothy grass seed	a.v.	30%	lb.
	1209.2900 [cccxxviii]*	-- Other	a.v.	30%	lb.
	1209.3000 [cccxxix]*	- Seeds of herbaceous plants cultivated principally for their flowers	a.v.	30%	
		- Other:			
	1209.9100 [cccxi]*	-- Vegetable seeds	a.v.	30%	lb.
	1209.9900 [cccxlii]*	-- Other	a.v.	30%	lb.
		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	a.v.	30%	lb.	
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	a.v.	30%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
12.11		<b>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.</b>			
	1211.1000	- Liquorice roots	a.v.	30%	lb.
	1211.2000	- Ginseng roots	a.v.	30%	lb.
	1211.90	- Other:			
	1211.9010	--- Cascarilla bark	a.v.	30%	lb.
	1211.9020	--- For insecticidal, fungicidal or similar purposes	-	Free	lb.
	1211.9090	--- Other	a.v.	30%	lb.
12.12		<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not</b>			

		<b>ground fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>			
	1212.1000	- Locust beans, including locust bean seeds	a.v.	30%	lb.
	1212.2000	- Seaweeds and other algae	a.v.	30%	lb.
	1212.3000	- Apricot, peach or plum stones and kernels	a.v.	30%	lb.
		- Other:			
	1212.9100 [cccxlj]*	-- Sugar beet	a.v.	30%	lb.
	1212.9200 [cccxlj]*	-- Sugar cane	a.v.	30%	lb.
	1212.9900 [cccxlj]*	-- Other	a.v.	30%	lb.
<b>12.13</b>	1213.00	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	1213.0010	--- For animal food	a.v.	30%	lb.
	1213.0090	--- Other	a.v.	30%	lb.
<b>12.14</b>		<b>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.</b>			
	1214.10	- Lucerne (alfalfa) meal and pellets:			
	1214.1010	--- For animal food	a.v.	30%	lb.
	1214.1090	--- Other	a.v.	30%	lb.
	1214.90	- Other:			
	1214.9010	--- For animal food	a.v.	30%	lb.
	1214.9090	--- Other	a.v.	30%	lb.

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

1. - Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) 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
- (ij) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
13.01		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>			
	1301.1000	- Lac	a.v.	30%	lb.
	1301.2000	- Gum Arabic	a.v.	30%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
13.02	1301.9000	- Other	a.v.	30%	lb.
		<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			
		- Vegetable saps and extracts:			
	1302.1100	-- Opium	a.v.	30%	lb.
	1302.1200	-- Of liquorice	a.v.	30%	lb.
	1302.1300	-- Of hops	a.v.	30%	lb.
	1302.1400	-- Of pyrethrum or of the roots of plants containing rotenone	a.v.	30%	lb.
	1302.1900	-- Other	a.v.	30%	lb.
1302.2000	- Pectic substances, pectinates and pectates	a.v.	30%	lb.	

		- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.3100	--	Agar-agar	a.v.	30%	lb.
1302.3200	--	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	a.v.	30%	lb.
1302.3900	--	Other	a.v.	30%	lb.

#### 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 No. 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 No. 44.04).
3. - Heading No. 14.02 does not apply to wood wool (heading No. 44.05).
4. - Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>14.01</b>		<b>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.).</b>			
	1401.1000	- Bamboos	-	Free	lb.
	1401.2000	- Rattans	-	Free	lb.
	1401.90	- Other:			
	1401.9010	--- Raffia	-	Free	lb.
	1401.9090	--- Other	-	Free	lb.
<b>14.02</b>		<b>Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

14.03	1402.1000	- Kapok	a.v.	30%	lb.
	1402.9000	- Other	a.v.	30%	lb.
		<b>Vegetable materials of a kind used primarily in brooms or in brushes (for example: broomcorn, piassave, couch-grass and istle), whether or not in hanks or bundles.</b>			
14.04	1403.1000	- Broomcorn ( <i>Sorghum vulgare</i> var. <i>technicum</i> )	a.v.	30%	lb.
	1403.9000	- Other	a.v.	30%	lb.
		<b>Vegetable products not elsewhere specified or included.</b>			
	1404.1000	- Raw vegetable materials of a kind used primarily in dyeing or tanning	a.v.	30%	lb.
	1404.2000	- Cotton linters	a.v.	30%	lb.
	1404.9000	- Other	a.v.	30%	lb.

**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 No. 02.09;
  - (b) Cocoa butter, fat or oil (heading No. 18.04);
  - (c) Edible preparations containing by weight more than 15 % of the products of heading No. 04.05 (generally Chapter 21);
  - (d) Greaves (heading No. 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 No. 40.02).
2. - Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 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 No. 15.22.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
15.01	1501.00	<b>Pig fat (including lard) and poultry fat, other than that of heading No.</b>			

		<b>02.09 or 15.03.</b>			
	1501.0010	--- Lard	-	Free	lb.
	1501.0090	--- Other	a.v.	35%	lb.
<b>15.02</b>	1502.0000	<b>Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.</b>	a.v.	35%	lb.
<b>15.03</b>	1503.0000	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	a.v.	35%	lb.
<b>15.04</b>		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>			
	1504.1000	- Fish-liver oils and their fractions	a.v.	35%	lb.
	1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	a.v.	35%	lb.
	1504.3000	- Fats and oils and their fractions, of marine mammals	a.v.	35%	lb.
<b>15.05</b>		<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>			
	1505.1000	- Wool grease, crude	a.v.	35%	lb.
	1505.9000	- Other	a.v.	35%	lb.
<b>15.06</b>	1506.0000	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	a.v.	35%	lb.
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1507.1000	- Crude oil, whether or not degummed	-	Free	Gallon
	1507.9000	- Other	-	Free	Gallon
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
	1508.1000	- Crude oil	-	Free	Gallon
	1508.9000	- Other	-	Free	Gallon

<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
	1509.1000	- Virgin	-	Free	Gallon
	1509.9000	- Other	-	Free	Gallon
<b>15:10</b>	1510.0000	<b>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 No. 15.09.</b>	-	Free	Gallon
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
	1511.1000	- Crude oil	-	Free	Gallon
	1511.9000	- Other	-	Free	Gallon
<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
		- Sunflower-seed or safflower oil and fractions thereof:			
	1512.1100	-- Crude oil	-	Free	Gallon
	1512.1900	-- Other	-	Free	Gallon
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Cotton-seed oil and its fractions:			
	1512.2100	-- Crude oil, whether or not gossypol has been removed	-	Free	Gallon
	1512.2900	-- Other	-	Free	Gallon
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
		- Coconut (copra) oil and its fractions:			
	1513.1100	-- Crude oil	-	Free	Gallon
	1513.1900	-- Other	-	Free	Gallon
		- Palm kernel or babassu oil and fractions thereof:			

	1513.2100	-- Crude oil	-	Free	Gallon
	1513.2900	-- Other	-	Free	Gallon
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	1514.1000	- Crude oil	-	Free	Gallon
	1514.9000	- Other	-	Free	Gallon
<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>			
		- Linseed oil and its fractions:			
	1515.1100	-- Crude oil	a.v.	15%	Gallon
	1515.1900	-- Other	a.v.	15%	Gallon
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Maize (corn) oil and its fractions:			
	1515.2100	-- Crude oil	-	Free	Gallon
	1515.2900	-- Other	-	Free	Gallon
	1515.3000	- Castor oil and its fractions	-	Free	Gallon
	1515.4000	- Tung oil and its fractions	-	Free	Gallon
	1515.5000	- Sesame oil and its fractions	-	Free	Gallon
	1515.6000	- Jojoba oil and its fractions	-	Free	Gallon
	1515.9000	- Other	-	Free	Gallon
<b>15.16</b>		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			
	1516.1000	- Animal fats and oils and their fractions	a.v.	35%	lb.
	1516.2000	- Vegetable fats and oils and their fractions	a.v.	35%	lb.
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of</b>			

		<b>this chapter, other than edible fats or oils or their fractions of Heading No. 15.16</b>			
	1517.1000	- Margarine, excluding liquid margarine	-	Free	lb.
	1517.90	- Other:			
	1517.9010	--- Imitation lard	-	Free	lb.
	1517.9020	--- Liquid margarine	-	Free	lb.
	1517.9030	--- Shortening	-	Free	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1517.9090	--- Other	-	Free	lb.
15.18	1518.0000	<b>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 No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	a.v.	25%	lb.
[15.19]					
15.20	1520.0000	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	a.v.	35%	lb.
15.21		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>			
	1521.1000	- Vegetable waxes	a.v.	35%	lb.
	1521.9000	- Other	a.v.	35%	lb.
15.22	1522.0000	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	a.v.	35%	lb.

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

**Note.**

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

**Chapter 16**

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

**Notes.**

1. - This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 05.04.
2. - Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

**Subheading Notes.**

1. - For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.
2. - The fish and crustaceans specified in the subheadings of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
16.01	1601.0000	<b>Sausages and similar products, of meat, offal or blood; food preparations based on these products.</b>	-	Free	lb.
16.02		<b>Other prepared or preserved meat, meat offal or blood.</b>			
	1602.10	- Homogenised preparations:			
	1602.1010	--- Packaged for infant use	-	Free	lb.
	1602.1020	--- For dietetic use	a.v.	35%	lb.
	1602.1090	--- Other	a.v.	35%	lb.
	1602.2000	- Of liver of any animal	a.v.	35%	lb.
		- Of poultry of heading No. 01.05:			
	1602:31	-- Of turkeys:			
	1602.3110	--- Breasts	a.v.	35%	lb.
	1602.3190	--- Other	a.v.	35%	lb.
	1602.32	-- Of fowls of the species Gallus domesticus:			
	1602.3210	--- Breasts, uncooked	a.v.	35%	lb.
	[cccxlvi]*				
	1602.3220	--- Breasts, other	a.v.	35%	lb.

	[cccxlvi]*				
1602.3230	---	Other, uncooked	a.v.	35%	lb.
1602.3290	---	Other	a.v.	35%	lb.
1602.3900	--	Other	a.v.	35%	lb.
	-	Of swine:			
1602.4100	--	Hams and cuts thereof	a.v.	35%	lb.
1602.4200	--	Shoulders and cuts thereof	a.v.	35%	lb.
1602.4900	--	Other, including mixtures	a.v.	35%	lb.
1602.50	-	Of bovine animals:			
1602.5010	---	Corned beef in airtight containers	-	Free	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1602.5020	--- Roasted beef in airtight containers	-	Free	lb.
	1602.5030	--- Containing more than 20% by weight of meat, with macaroni, spaghetti and the like	a.v.	25%	lb.
	1602.5090	--- Other	a.v.	35%	lb.
	1602.9000	- Other, including preparations of blood of any animal	a.v.	35%	lb.
<b>16.03</b>	1603.0000	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	a.v.	35%	lb.
<b>16.04</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>			
		- Fish, whole or in pieces, but not minced:			
	1604.11	-- Salmon:			
	1604.1110	--- In airtight containers	-	Free	lb.
	[cccxlviij]*				
	1604.1190	--- Other	a.v.	35%	lb.
	1604.12	-- Herrings:			
	1604.1210	--- In airtight containers	-	Free	lb.
	[cccxlviij]*				
	1604.1290	--- Other	a.v.	35%	lb.
	1604.13	-- Sardines, sardinella and brisling or sprats:			

	1604.1310 [ccclix]*	--- In airtight containers	-	Free	lb.
	1604.1390	--- Other	a.v.	35%	lb.
	1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):			
	1604.1410 [cccl]*	--- In airtight containers	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1604.1490	--- Other	a.v.	35%	lb.
	1604.15	-- Mackerel:			
	1604.1510 [ccclj]*	--- In airtight containers	-	Free	lb.
	1604.1590	--- Other	a.v.	35%	lb.
	1604.16	-- Anchovies:			
	1604.1610 [ccclij]*	--- In airtight containers	-	Free	lb.
	1604.1690	--- Other	a.v.	35%	lb.
	1604.19	-- Other:			
	1604.1910 [cccliii]*	--- In airtight containers	-	Free	lb.
	1604.1990	--- Other	a.v.	35%	lb.
	1604.20	- Other prepared or preserved fish:			
	1604.2010 [cccliv]*	--- In airtight containers	-	Free	lb.
	1604.2020	--- Containing more than 20% by weight of fish, with macaroni, spaghetti and the like	a.v.	25%	lb.
	1602.2030	--- Packaged for infant use	-	Free	lb.
	1604.2090	--- Other	a.v.	35%	lb.
	1604.3000	- Cavier and cavier substitutes:			
	1604.3010	- In airtight containers	a.v.	35%	lb.
		- Other	a.v.	35%	lb.
<b>16.05</b>		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>			
	1605.1000	- Crab	a.v.	35%	lb.
	1605.2000	- Shrimps and prawns	a.v.	35%	lb.
	1605.3000	- Lobster	a.v.	35%	lb.
	1605.4000	- Other crustaceans	a.v.	35%	lb.

1605.9000	- Other	a.v.	35%	lb.
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**Chapter 17**  
**Sugars and sugar confectionery**

**Note.**

1. - This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading No. 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
- (c) Medicaments or other products of Chapter 30.

**Subheading Note.**

1. - For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
17.01		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
		- Raw sugar not containing added flavouring or colouring matter:			
	1701.1100 [ccclvj]*	-- Cane sugar	-	Free	lb.
	1701.1200	-- Beet sugar	-	Free	lb.
		- Other:			
	1701.9100	-- Containing added flavouring or colouring matter	-	Free	lb.
	1701.99	-- Other:			
1701.9910 [ccclvj]*	--- Sugar, white	-	Free	lb.	
1701.9990	--- Other	-	Free	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
17.02		<b>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.</b>			
	1702.1100	- Lactose and lactose syrup: -- Containing by weight 99% or more lactose, expressed as anhydrous	a.v.	35%	lb.

		lactose, calculated on the dry matter			
1702.1900	--	Other	a.v.	35%	lb.
1702.20	-	Maple sugar and maple syrup:			
1702.2010	---	Maple sugar	a.v.	35%	lb.
1702.2020	---	Maple syrup	a.v.	15%	Gallon
1702.3000	-	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	a.v.	35%	lb.
1702.4000	-	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	a.v.	35%	lb.
1702.5000	-	Chemically pure fructose	a.v.	35%	lb.
1702.6000	-	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	a.v.	35%	lb.
1702.90	-	Other, including invert sugar:			
1702.9010	---	Cane syrup	a.v.	15%	Gallon
1702.9020	---	Corn syrup	a.v.	15%	Gallon
1702.9030	---	Table syrup	a.v.	15%	Gallon

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
17.03	1702.9090	--- Other	a.v.	35%	lb.
		<b>Molasses resulting from the extraction or refining of sugar.</b>			
17.04	1703.1000	- Cane molasses	a.v.	15%	lb.
	1703.9000	- Other	a.v.	15%	lb.
		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>			
	1704.1000	- Chewing gum, whether or not sugar-coated	a.v.	35%	lb.
	1704.90	- Other:			
	1704.9010	--- Boiled Sweets [ccclvii]*	a.v.	35%	lb.
	1704.9020	--- Throat pastilles and cough drops	-	Free	lb.
1704.9090	--- Other	a.v.	35%	lb.	

**Chapter 18**  
***Cocoa and cocoa preparations***

**Notes.**

1. - This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. - Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
18.01	1801.0000	<b>Cocoa beans, whole or broken, raw or roasted.</b>	a.v.	35%	lb.
18.02	1802.0000	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	a.v.	35%	lb.
18.03		<b>Cocoa paste, whether or not defatted.</b>			
	1803.1000	- Not defatted	a.v.	35%	lb.
	1803.2000	- Wholly or partly defatted	a.v.	35%	lb.
18.04	1804.0000	<b>Cocoa butter, fat and oil.</b>	a.v.	35%	lb.
18.05	1805.0000	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	a.v.	Free	lb.
18.06		<b>Chocolate and other food preparations containing cocoa.</b>			
	1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	a.v.	Free	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1806.2000	- Other preparations in blocks, slabs or bars weighing more than 2 kg (4.4 lb.) or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (4.4 lb.)	a.v.	35%	lb.
		- Other, in blocks, slabs or bars:			
	1806.3100	-- Filled	a.v.	35%	lb.
	1806.3200	-- Not filled	a.v.	35%	lb.
	1806.90	- Other			
	1806.9010	- Packaged for infant use	-	Free	lb.
	1806.9090	- Other	a.v.	35%	lb.

**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 No. 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 No. 23.09); or
- (c) Medicaments or other products of Chapter 30.

2. - For the purposes of heading No. 19.01, the terms "flour" and "meal" mean:

- (a) Cereal flour and meal of Chapter 11, and
- (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3. - Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. - For the purposes of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
19.01		<b>Malt extract; food preparations of flour, 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 Nos. 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.</b>			
	1901.1000	- Preparations for infant use, put up for retail sale	-	Free	lb.
	1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	a.v.	35%	lb.
	1901.9000	- Other	a.v.	35%	lb.
19.02		<b>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.</b>			

		- Uncooked pasta, not stuffed or otherwise prepared:			
	1902.1100	-- Containing eggs	a.v.	10%	lb.
	1902.1900	-- Other	a.v.	10%	lb.
	1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	a.v.	35%	lb.
	1902.3000	- Other pasta	a.v.	35%	lb.
	1902.4000	- Couscous	a.v.	10%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
19.03	1903.0000	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	a.v.	35%	lb.
19.04		<b>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 and meal), precooked or otherwise prepared, not elsewhere specified for included.</b>			
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
	1904.1010	--- For infant use		Free	lb.
	1904.1090	--- Other	a.v.	20%	lb.
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
	1904.2010	--- For infant use	-	Free	lb.
	1904.2090	--- Other	a.v.	20%	lb.
	1904.9000	- Other	a.v.	20%	lb.
19.05		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use,</b>			

		<b>sealing wafers, rice paper and similar products.</b>			
	1905.1000	- Crispbread	a.v.	35%	lb.
	1905.2000	- Gingerbread and the like	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	1905.3000	- Sweet biscuits; waffles and wafers	a.v.	35%	lb.
	1905.4000	- Rusks, toasted bread and similar toasted products	a.v.	35%	lb.
	1905.90	- Other:			
	1905.9010 [ccclviii]*	--- Bread	a.v.	35%	lb.
	1905.9020 [ccclix]*	--- Pastries and cakes	a.v.	35%	lb.
	1905.9090	--- Other	a.v.	35%	lb.
	1905.9030	--- Packaged for infant use	-	Free	lb.

### **Chapter 20**

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

##### **Notes.**

1. - This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenised composite food preparations of heading No. 21.04.
2. - Headings Nos. 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 No. 17.04) or chocolate confectionery (heading No. 18.06).
3. - Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. - Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. - For the purposes of heading No. 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 No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.
2. - For the purposes of subheading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content

not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
20.01		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
	2001.1000 [ccclx]*	- Cucumbers and gherkins	a.v.	35%	lb.
	2001.2000 [ccclxi]*	- Onions	a.v.	35%	lb.
	2001.90	- Other:			
	2001.9010 [ccclxii]*	--- Beans	a.v.	35%	lb.
	2001.9020 [ccclxiii]*	--- Pigeon peas (Cajanus Cajun)	a.v.	35%	lb.
	2001.9030 [ccclxiv]*	--- Tomatoes	a.v.	20%	lb.
	2001.9040 [ccclxv]*	--- Other vegetables	a.v.	35%	lb.
	2001.9050 [ccclxvi]*	--- Mangoes	a.v.	35%	lb.
	2001.9060 [ccclxvii]*	--- Guava	a.v.	20%	lb.
	2001.9070 [ccclxviii]*	--- Other tropical and subtropical fruit	a.v.	35%	lb.
	2001.9090 [ccclxix]*	--- Other	a.v.	35%	lb.
20.02		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
	2002.10	- Tomatoes, whole or in pieces:			
	2002.1010 [ccclxx]*	--- Tomatoes, whole, canned	a.v.	20%	lb.
	2002.1020 [ccclxxi]*	--- Tomatoes, whole, other	a.v.	20%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2002.1030 [ccclxxii]*	--- Tomatoes, in pieces canned	a.v.	20%	lb.
	2002.1040 [ccclxxiii]*	--- Tomatoes in pieces, other	a.v.	20%	lb.
	2002.90	- Other:			

	2002.9010 [ccclxxiv]*	--- Tomato juice of which the dry weight content is 7% or more	a.v.	20%	lb.
	2002.9020 [ccclxxv]*	--- Tomato paste	a.v.	20%	lb.
	2002.9030 [ccclxxvi]*	--- Tomato puree	a.v.	20%	lb.
	2002.9090 [ccclxxvii]*	--- Other	a.v.	20%	lb.
<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>			
	2003.1000	- Mushrooms	a.v.	35%	lb.
	2003.2000	- Truffles	a.v.	35%	lb.
<b>20.04</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.</b>			
	2004.1000 [ccclxxviii]*	- Potatoes	a.v.	35%	lb.
	2004.90	- Other vegetables and mixtures of vegetables:			
	2004.9010 [ccclxxix]*	--- Pigeon peas (Cajanus cajun)	a.v.	35%	lb.
	2004.9020 [ccclxxx]*	--- Beans	a.v.	35%	lb.
	2004.9030 [ccclxxxi]*	--- Okra	a.v.	35%	lb.
	2004.9090 [ccclxxxii]*	--- Other	a.v.	35%	lb.
<b>20.05</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06</b>			
	2005.10	- Homogenised vegetables:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2005.1010	--- Packaged for infant use	-	Free	lb.
	2005.1020	--- For dietetic use	a.v.	35%	lb.
	2005.1090	--- Other	a.v.	35%	lb.
	2005.2000 [ccclxxxiii]*	- Potatoes	a.v.	35%	lb.

	2005.4000 [ccclxxxiv]*	- Peas ( <i>Pisum sativum</i> )	a.v.	35%	lb.
		- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
	2005.5100 [ccclxxxv]*	-- Beans, shelled	a.v.	35%	lb.
	2005.5900 [ccclxxxvi]*	-- Other	a.v.	35%	lb.
	2005.6000	- Asparagus	a.v.	35%	lb.
	2005.7000	- Olives	a.v.	35%	lb.
	2005.8000 [ccclxxxvii]*	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	a.v.	35%	lb.
	2005.90	- Other vegetables and mixtures of vegetables			
	2005.9010 [ccclxxxviii]*	--- Pigeon peas ( <i>Cajanus</i> <i>cajun</i> ), canned	a.v.	35%	lb.
	2005.9020 [ccclxxxix]*	--- Pigeon peas ( <i>Cajanus</i> <i>cajun</i> ), other	a.v.	35%	lb.
	2005.9030 [cccxc]*	--- Okra	a.v.	35%	lb.
	2005.9090 [cccxcj]*	--- Other	a.v.	35%	lb.
20.06	2006.0000	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	a.v.	35%	lb.
20.07		<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	2007.10	- Homogenised preparations:			
	2007.1010	--- Packaged for infant use	-	Free	lb.
	2007.1020	--- For dietetic use	a.v.	20%	lb.
	2007.1090	--- Other:	a.v.	20%	lb.
		- Other:			
	2007.91	-- Citrus fruit:			
	2007.9110 [cccxcii]*	--- Orange marmalade	a.v.	20%	lb.
	2007.9190 [cccxciii]*	--- Other of citrus	a.v.	20%	lb.

20.08	2007.99	- Other:			
	2007.9910 <a href="#">[cccxciv]*</a>	--- Guava jam	a.v.	20%	lb.
	2007.9920 <a href="#">[cccxcv]*</a>	--- Guava jelly	a.v.	20%	lb.
	2007.9930 <a href="#">[cccxcvi]*</a>	--- Guava marmalade	a.v.	20%	lb.
	2007.9940 <a href="#">[cccxcvii]*</a>	--- Pineapple jam	a.v.	20%	lb.
	2007.9950 <a href="#">[cccxcviii]*</a>	--- Pineapple jelly	a.v.	20%	lb.
	2007.9960 <a href="#">[cccxcix]*</a>	--- Strawberry jam	a.v.	20%	lb.
	2007.9970 <a href="#">[cd]*</a>	--- Strawberry jelly	a.v.	20%	lb.
	2007.9990 <a href="#">[cdi]*</a>	--- Other	a.v.	20%	lb.
			<b>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.</b>		
		- Nuts, ground-nuts and other seeds, whether or not mixed together:			
	2008.11	-- Ground-nuts:			
	2008.1110 <a href="#">[cdii]*</a>	--- Peanut butter	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2008.1190 <a href="#">[cdiii]*</a>	--- Other	a.v.	35%	lb.
	2008.1900	-- Other, including mixtures	a.v.	35%	lb.
	2008.2000 <a href="#">[cdiv]*</a>	- Pineapples	a.v.	35%	lb.
	2008.30	- Citrus fruit:			
	2008.3010 <a href="#">[cdv]*</a>	--- Grapefruit	a.v.	35%	lb.
	2008.3020 <a href="#">[cdvi]*</a>	--- Limes	a.v.	35%	lb.
	2008.3030 <a href="#">[cdvii]*</a>	--- Oranges	a.v.	35%	lb.
	2008.3090 <a href="#">[cdviii]*</a>	--- Other	a.v.	35%	lb.

2008.4000	-	Pears	a.v.	35%	lb.
2008.5000	-	Apricots	a.v.	35%	lb.
2008.6000	-	Cherries	a.v.	35%	lb.
2008.7000	-	Peaches	a.v.	35%	lb.
2008.8000	-	Strawberries	a.v.	35%	lb.
[cdix]*		- Other, including mixtures other than those of subheading No. 2008.19:			
2008.9100	--	Palm hearts	a.v.	35%	lb.
[cdx]*					
2008.9200	--	Mixtures	a.v.	35%	lb.
[cdxj]*					
2008.99	--	Other:			
2008.9910	---	Guava	a.v.	15%	lb.
[cdxii]*					
2008.9920	---	Sweet potatoes	a.v.	35%	lb.
[cdxiii]*					
2008.9930	---	Yam	a.v.	35%	lb.
[cdxiv]*					
2008.9990	---	Other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>20.09</b>		<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>			
		- Orange juice:			
	2009.1100	-- Frozen	a.v.	30%	lb.
	[cdxv]*				
	2009.19	-- Other:			
	2009.1910	--- Of 13 oz or less (ready for consumption)	a.v.	10%	lb.
	[cdxvi]*				
	2009.1920	--- Packaged for infant use	-	Free	lb.
	2009.1990	--- Other	a.v.	50%	lb.
	[cdxvii]*				
	2009.20	- Grapefruit juice:			
	2009.2010	--- Frozen	a.v.	30%	lb.
	[cdxviii]*				
	2009.2020	--- Of 13 oz or less (ready for consumption)	a.v.	10%	lb.
	[cdxix]*				
	2009.2030	--- Packaged for infant use	-	Free	lb.

2009.2090 [cdxxj]*	--- Other	a.v.	50%	lb.
2009.30	- Juice of any other single citrus fruit:			
2009.3010 [cdxxi]*	--- Lemon juice	a.v.	50%	lb.
2009.3020 [cdxxii]*	--- Lime juice	a.v.	50%	lb.
2009.3090	--- Other	a.v.	50%	lb.
2009.40	- Pineapple juice:			
2009.4010 [cdxxiii]*	--- Frozen	a.v.	30%	lb.
2009.4020 [cdxxiv]*	--- Of 13 oz or less (ready for consumption)	a.v.	10%	lb.
2009.4030	--- Packaged for infant use	-	Free	lb.
2009.4090 [cdxxv]*	--- Other	a.v.	50%	lb.
2009.5000 [cdxxvi]*	- Tomato juice	a.v.	20%	lb.
2009.60	- Grape juice (including grape must):			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2009.6010	--- Frozen	a.v.	30%	lb.
	2009.6020	--- Of 13 oz or less (ready for consumption)	a.v.	10%	lb.
	2009.6030	--- Packaged for infant use	-	Free	lb.
	2009.6090	--- Other	a.v.	50%	lb.
	2009.70	- Apple juice:			
	2009.7010	--- Frozen	a.v.	30%	lb.
	2009.7020	--- Of 13 oz or less (ready for consumption)	a.v.	10%	lb.
	2009.7030	--- Packaged for infant use	-	Free	lb.
	2009.7090	--- Other	a.v.	50%	lb.
	2009.80	- Juice of any other single fruit or vegetable:			
	2009.8010 [cdxxvii]*	--- Guava, frozen	a.v.	20%	lb.
	2009.8020 [cdxxviii]*	--- Guava, other	a.v.	20%	lb.
	2009.8030	--- Prune	a.v.	50%	lb.
	2009.8040	--- Other juice of 13 ozs. or less (ready for consumption)	a.v.	10%	lb.

2009.8050	--- Packaged for infant use	-	Free	lb.
2009.8090 [cdxxix]*	--- Other	a.v.	50%	lb.
2009.90	- Mixtures of juices:			
2009.9010 [cdxxx]*	--- Frozen	a.v.	30%	lb.
2009.9020 [cdxxxi]*	--- Of 13 oz or less (ready for consumption)	a.v.	10%	lb.
2009.9030	--- Packaged for infant use	-	Free	lb.
2009.9090 [cdxxxii]*	--- Other	a.v.	50%	lb.

**Chapter 21**  
**Miscellaneous edible preparations**

**Notes.**

1. - This Chapter does not cover:

- (a) Mixed vegetables of heading No. 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) Flavoured tea (heading No. 09.02);
- (d) Spices or other products of headings Nos. 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading No. 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 No. 30.03 or 30.04; or
- (g) Prepared enzymes of heading No. 35.07.

2. - Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.

3. - For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
21.01		<p><b>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.</b></p> <p>- Extracts, essences and concentrates, of coffee, and preparations with a</p>			

		basis of these extracts, essences or concentrates or with a basis of coffee:			
	2101.1100	-- Extracts, essences and concentrates	a.v.	20%	lb.
	2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	a.v.	20%	lb.
	2101.2000	- 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	a.v.	35%	lb.
	2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	a.v.	35%	lb.
<b>21.02</b>		<b>Yeasts (active or inactive); other single-cell micro-organism, dead (but not including vaccines of heading No. 30.02); prepared baking powders.</b>			
	2102.1000	- Active yeasts	a.v.	35%	lb.
	2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead	a.v.	35%	lb.
	2102.3000	- Prepared baking powders	a.v.	35%	lb.
<b>21.03</b>		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2103.1000	- Soya sauce	a.v.	35%	lb.
	2103.20	- Tomato ketchup and other tomato sauces:			
	2103.2010	--- Tomato ketchup	a.v.	25%	lb.
	2103.2020	--- Pasta and pizza sauce	a.v.	35%	lb.
	2103.2090 [cdxxxiii]*	--- Other tomato sauces	a.v.	20%	lb.
	2103.3000	- Mustard flour and meal and prepared mustard	-	Free	lb.
	2103.90	- Other:			
	2103.9010	--- Mayonnaise	-	Free	lb.

	2103.9020	--- Salad dressings	a.v.	35%	lb.
	2103.9090	--- Other	a.v.	35%	lb.
<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>			
	2104.10	- Soups and broths and preparations therefor:			
	2104.1010	--- Soups and broths	-	Free	lb.
	2104.1090	--- Other	a.v.	35%	lb.
	2104.20	- Homogenised composite food preparations:			
	2104.2010	--- Packaged for infant use	-	Free	lb.
	2104.2020	--- For dietetic use	a.v.	35%	lb.
	2104.2090	--- Other	a.v.	35%	lb.
<b>21.05</b>	2105.00	<b>Ice cream and other edible ice whether or not containing cocoa:</b>			
	2105.0010 [cdxxxiv]*	--- Ice cream	a.v.	35%	lb.
	2105.0090	--- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>21.06</b>		<b>Food preparations not elsewhere specified or included</b>			
	2106.1000	- Protein concentrates and textured protein substances	a.v.	35%	lb.
	2106.90	- Other:			
	2106.9010	--- Packaged for infant use	-	Free	lb.
	2106.9020	--- Vitamins		Free	lb.
	2106.9090	--- Other	a.v.	35%	lb.

**Chapter 22**  
***Beverages, spirits and vinegar***

**Notes.**

1. - This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
- (b) Sea water (heading No. 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading No. 28.51);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);

- (e) Medicaments of heading No. 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).
2. - For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. - For the purposes of heading No. 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 Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

**Subheading Note.**

1. - For the purposes of subheading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
22.01	2201.10	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b> - Mineral waters and aerated waters:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
22.02	2201.1010	--- Mineral waters and naturally aerated waters	a.v.	50%	gallon	
	2201.1090 [cdxxxv]*	--- Other aerated waters	a.v.	40%	gallon	
	2201.90	- Other:				
	2201.9010 [cdxxxvi]*	--- Fresh water (natural, ordinary water)	-	Free	gallon	
	2201.9090	--- Other	a.v.	50%	gallon	
			<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.</b>			
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:				
	2202.1010 [cdxxxvii]*	--- Aerated waters	a.v.	40%	gallon	
	2202.1090 [cdxxxviii]*	--- Other	a.v.	45%	gallon	
	2202.90	- Other:				

	2202.9010	--- Packaged for infant use	-	Free	gallon
	2202.9020 [cdxxxix]*	--- Non-alcoholic beer	a.v.	45%	gallon
	2202.9030 [cdxi]*	--- Malt beverages	a.v.	45%	gallon
	2202.9040 [cdxii]*	--- Fruit drinks	a.v.	45%	gallon
	2202.9050	--- Nutritional preparation for tube feeding only	a.v.	Free	gallon
	2202.9090	--- Other	a.v.	45%	gallon
<b>22.03</b>	2203.00	<b>Beer made from malt.</b>			
	2203.0010 [cdxliii]*	--- Ale	per gallon	\$1.60	gallon
	2203.0020 [cdxliii]*	--- Porter	per gallon	\$1.60	gallon
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2203.0030 [cdxliv]*	--- Stout	per gallon	\$1.60	gallon
	2203.0040 [cdxliv]*	--- Concentrates	a.v.	45%	gallon
	2203.0090 [cdxlvi]*	--- Other beers	per gallon	\$1.60	gallon
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.</b>			
	2204.1000	- Sparkling wine	-	Free	gallon
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
	2204.21	-- In containers holding 2 1 (67.628 ounces) or less:			
	2204.2110	--- Wine based coolers	a.v.	25%	gallon
	2204.2190	--- Other	-	Free	gallon
	2204.2900	-- Other	-	Free	gallon
	2204.3000	- Other grape must	a.v.	40%	gallon
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
	2205.1000	- In containers holding 2 1 (67.628 ounces) or less	a.v.	60%	gallon
	2205.9000	- Other	a.v.	60%	gallon
<b>22.06</b>	2206.0000	<b>Other fermented beverages (for example,</b>	a.v.	30%	gallon

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits denatured of any strength.</b>			
	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:			
	2207.1010	--- Undenatured ethyl alcohol imported by a qualified medical practitioner or licensed chemist or pharmacist for use in the preparation of medicines	a.v.	15%	Proof gallon
	2207.1090	--- Other	a.v.	80%	Proof gallon
	2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	a.v.	35%	gallon
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			
	2208.2000	- Spirits obtained by distilling grape wine or grape marc	-	Free	Proof gallon
	2208.3000	- Whiskies	-	Free	Proof gallon
	2208.4000	- Rum and taffia	-	Free	Proof gallon
	2208.5000	- Gin and Geneva	-	Free	Proof gallon
	2208.6000	- Vodka		Free	Proof gallon
	2208.7000	- Liqueurs and cordials	-	Free	gallon
	2208.90	- Other:			
	2208.9010	--- Spirits based coolers	a.v.	25%	gallon
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

	2208.9090	--- Other	a.v.	Free	gallon
<b>22.09</b>	2209.0000	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	a.v.	35%	gallon

### Chapter 23

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

##### Note.

1. - Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>23.01</b>		<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>			
	2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	a.v.	35%	lb.
	2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	a.v.	35%	lb.
<b>23.02</b>		<b>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.</b>			
	2302.1000	- Of maize (corn)	a.v.	35%	lb.
	2302.2000	- Of rice	a.v.	35%	lb.
	2302.3000	- Of wheat	a.v.	35%	lb.
	2302.4000	- Of other cereals	a.v.	35%	lb.
	2302.5000	- Of leguminous plants	a.v.	35%	lb.
<b>23.03</b>		<b>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.</b>			
	2303.1000	- Residues of starch	a.v.	35%	lb.

		manufacture and similar residues			
	2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	a.v.	35%	lb.
	2303.3000	- Brewing or distilling dregs and waste	a.v.	35%	lb.
<b>23.04</b>	2304.0000	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	a.v.	35%	lb.
<b>23.05</b>	2305.0000	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	a.v.	35%	lb.
<b>23.06</b>		<b>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 No. 23.04 or 23.05.</b>			
	2306.1000	- Of cotton seeds	a.v.	35%	lb.
	2306.2000	- Of linseeds	a.v.	35%	lb.
	2306.3000	- Of sunflower seeds	a.v.	35%	lb.
	2306.4000	- Of rape or colza seeds	a.v.	35%	lb.
	2306.5000	- Of coconut or copra	a.v.	35%	lb.
	2306.6000	- Of palm nuts or kernels	a.v.	35%	lb.
	2306.7000	- Of maize (corn) germ	a.v.	35%	lb.
	2306.9000	- Other	a.v.	35%	lb.
<b>23.07</b>	2307.0000	<b>Wine lees; argol.</b>	a.v.	35%	lb.
<b>23.08</b>		<b>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.</b>			
	2308.1000	- Acorns and horse-chestnuts	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>23.09</b>	2308.9000	- Other <b>Preparations of a kind used in animal feeding.</b>	a.v.	35%	lb.

2309.10	- Dog or cat food, put up for retail sale:				
2309.1010	--- For dogs	a.v.	35%	lb.	
2309.1020	--- For cats	a.v.	35%	lb.	
2309.90	- Other:				
2309.9010	--- For fish kept as pets	a.v.	35%	lb.	
2309.9020	--- For birds kept as pets	a.v.	35%	lb.	
2309.9030	--- For other animals kept as pets	a.v.	35%	lb.	
2309.9090	--- Other	a.v.	35%	lb.	

**Chapter 24**  
**Tobacco and manufactured tobacco substitutes**

**Note.**

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>			
	2401.1000	- Tobacco, not stemmed/stripped	-	Free	lb.
	2401.2000	- Tobacco, partly or wholly stemmed/stripped	-	Free	lb.
	2401.3000	- Tobacco refuse	-	Free	lb.
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	a.v.	200%	lb.
	2402.2000	- Cigarettes containing tobacco	a.v.	210%	lb.
	2402.9000	- Other	a.v.	35%	lb.
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
	2403.1010	--- Fine cut	a.v.	160%	lb.
	2403.1090	--- Other	-	Free	lb.
		- Other:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2403.9100	-- "Homogenised" or "reconstituted" tobacco	-	Free	lb.
	2403.99	-- Other:			
	2403.9910	--- Chewing tobacco	-	Free	lb.
	2403.9920	--- Extracts and essences	a.v.	40%	lb.
	2403.9930	--- Snuff	a.v.	40%	lb.
	2403.9990	--- Other	a.v.	40%	lb.

**SECTION V  
MINERAL PRODUCTS**

**Chapter 25**

***Salt; sulphur; earths and stone; plastering materials, lime and cement***

**Notes.**

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

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

2. - This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $Fe_2O_3$  (heading No. 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 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 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
- (h) Billiard chinks (heading No. 95.04); or
- (ij) Writing or drawing chinks or tailors' chinks (heading No. 96.09).

3. - Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. - Heading No. 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 pottery.

TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-
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	NO.		DUTY	DUTY	CATION
<b>25.01</b>	2501.00	<b>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.</b>			
	2501.0010	--- Salt liquors, sea water	a.v.	35%	100 lb.
	2501.0020 [cdxlviij]*	--- Solar (sea salt)	a.v.	35%	ton.
	2501.0030 [cdxlviij]*	--- Table salt	-	Free	lb.
	2501.0090	--- Other	a.v.	35%	100 lb.
<b>25.02</b>	2502.0000	<b>Unroasted iron pyrites.</b>	a.v.	35%	lb.
<b>25.03</b>	2503.0000	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	a.v.	35%	lb.
<b>25.04</b>		<b>Natural graphite.</b>			
	2504.1000	- In powder or in flakes	a.v.	35%	lb.
	2504.9000	- Other	a.v.	35%	lb.
<b>25.05</b>		<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>			
	2505.1000	- Silica sands and quartz sands	a.v.	15%	ton.
	2505.9000	- Other	a.v.	15%	ton.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>25.06</b>		<b>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.</b>			
	2506.1000	- Quartz - Quartzite:	a.v.	35%	100 lb.
	2506.2100	-- Crude or roughly trimmed	a.v.	35%	100 lb.
	2506.2900	-- Other	a.v.	35%	100 lb.
<b>25.07</b>	2507.0000	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	a.v.	35%	lb.

<b>25.08</b>		<b>Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>			
	2508.1000	- Bentonite	a.v.	35%	lb.
	2508.2000	- Decolourising earths and fuller's earth	a.v.	35%	lb.
	2508.3000	- Fire-clay	a.v.	35%	lb.
	2508.4000	- Other clays	a.v.	35%	lb.
	2508.5000	- Andalusite, kyanite and sillimanite	a.v.	35%	lb.
	2508.6000	- Mullite	a.v.	35%	lb.
	2508.7000	- Chamotte or dinas earths	a.v.	35%	lb.
<b>25.09</b>	2509.0000	<b>Chalk.</b>	a.v.	35%	100 lb.
<b>25.10</b>		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>			
	2510.1000	- Unground	a.v.	35%	100 lb.
	2510.2000	- Ground	a.v.	35%	100 lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>25.11</b>		<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16.</b>			
	2511.1000	- Natural barium sulphate (barytes)	a.v.	35%	lb.
	2511.2000	- Natural barium carbonate (witherite)	a.v.	35%	lb.
<b>25.12</b>	2512.0000	<b>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.</b>	a.v.	35%	lb.
<b>25.13</b>		<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>			
	2513.1100	- Pumice stone: -- Crude or in irregular	a.v.	35%	lb.

		pieces, including crushed pumice ("bimskies")			
	2513.1900	-- Other	a.v.	35%	lb.
	2513.2000	- Emery, natural corundum, natural garnet and other natural abrasives	a.v.	35%	lb.
25.14	2514.0000	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	a.v.	35%	lb.
25.15		<b>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.</b>			
		- Marble and travertine:			
	2515.1100	-- Crude or roughly trimmed	a.v.	35%	ton.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2515.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	a.v.	35%	ton.
	2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	a.v.	35%	ton.
25.16		<b>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.</b>			
		- Granite:			
	2516.1100	-- Crude or roughly trimmed	a.v.	35%	ton.
	2516.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	a.v.	35%	ton.
		- Sandstone:			
	2516.2100	-- Crude or roughly trimmed	a.v.	35%	ton.

25.17	2516.2200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	a.v.	35%	ton.
	2516.90	- Other monumental or building stone:			
	2516.9010	--- Limestone	a.v.	15%	ton.
	2516.9090	--- Other	a.v.	35%	ton.
		<b>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.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2517.10	- 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:			
	2517.1010 <small>[cdxlix]*</small>	--- Broken or crushed stone	a.v.	15%	ton.
	2517.1020	--- Gravel	a.v.	15%	ton.
	2517.1090	--- Other	a.v.	35%	ton.
	2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	a.v.	35%	ton.
	2517.3000	- Tarred macadam  - Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:	a.v.	35%	ton.
	2517.4100	-- Of marble	a.v.	35%	ton.
	2517.4900	-- Other	a.v.	35%	ton.

25.18		<b>Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).</b>			
	2518.1000	- Dolomite not calcined	a.v.	35%	lb.
	2518.2000	- Calcined dolomite	a.v.	35%	lb.
	2518.3000	- Agglomerated dolomite (including tarred dolomite)	a.v.	35%	lb.
25.19		<b>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.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2519.1000	- Natural magnesium carbonate (magnesite)	a.v.	35%	lb.
	2519.9000	- Other	a.v.	35%	lb.
25.20		<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>			
	2520.1000	- Gypsum; anhydrite	a.v.	35%	100 lb.
	2520.2000	- Plasters	a.v.	35%	100 lb.
25.21	2521.00	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>			
	2521.0010	--- Limestone	a.v.	15%	ton.
	2521.0090	--- Other	a.v.	35%	ton.
25.22		<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.</b>			
	2522.1000	- Quicklime	a.v.	35%	100 lb.
	2522.2000	- Slaked lime	a.v.	35%	100 lb.

25.23	2522.3000	- Hydraulic lime	a.v.	35%	100 lb.
		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>			
	2523.1000	- Cement clinkers	a.v.	35%	100 lb.
		- Portland cement:			
	2523.2100 [cdl]*	-- White cement, whether or not artificially coloured	-	Free	100 lb.
	2523.2900 [cdl]*	-- Other	-	Free	100 lb.
	2523.3000	- Aluminous cement	a.v.	35%	100 lb.
	2523.9000	- Other hydraulic cements	a.v.	35%	100 lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
25.24	2524.0000	<b>Asbestos.</b>	a.v.	35%	100 lb.
25.25		<b>Mica, including splittings; mica waste.</b>			
	2525.1000	- Crude mica and mica rifted into sheets or splittings	a.v.	35%	100 lb.
	2525.2000	- Mica powder	a.v.	35%	100 lb.
	2525.3000	- Mica waste	a.v.	35%	100 lb.
25.26		<b>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.</b>			
	2526.1000	- Not crushed, not powdered	a.v.	35%	100 lb.
	2526.2000	- Crushed or powdered	a.v.	35%	100 lb.
25.27	2527.0000	<b>Natural cryolite; natural chiolite.</b>	a.v.	35%	100 lb.
25.28		<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>			
	2528.1000	- Natural sodium borates and concentrates thereof (whether or not calcined)	a.v.	35%	100 lb.

25.29	2528.9000	- Other <b>Felspar; leucite, nepheline and nepheline syenite; fluorspar.</b>	a.v.	35%	100 lb.
	2529.1000	- Felspar	a.v.	35%	100 lb.
		- Fluorspar:			
	2529.2100	-- Containing by weight 97% or less of calcium fluoride	a.v.	35%	100 lb.
	2529.2200	-- Containing by weight more than 97% of calcium fluoride	a.v.	35%	100 lb.
	2529.3000	- Leucite; nepheline and nepheline syenite	a.v.	35%	100 lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
25.30		<b>Mineral substances not elsewhere specified or included.</b>			
	2530.1000	- Vermiculite, perlite and chlorites, unexpanded	a.v.	35%	100 lb.
	2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	a.v.	35%	100 lb.
	2530.4000	- Natural micaceous iron oxides	a.v.	35%	100 lb.
	2530.90	- Other:			
	2530.9010	--- Earth and soil imported under regulations prescribed by the Minister responsible for Agriculture	-	Free	ton.
	2530.9020	--- Aragonite	a.v.	35%	100 lb.
	2530.9090	--- Other	a.v.	35%	100 lb.

**Chapter 26**  
**Ores, slag and ash**

**Notes.**

1. - This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
- (c) Basic slag of Chapter 31;
- (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
- (e) 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 No. 71.12); or
- (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. - For the purposes of headings Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. - Heading No. 26.20 applies only to 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
26.01		<b>Iron ores and concentrates, including roasted iron pyrites.</b>			
		- Iron ores and concentrates, other than roasted iron pyrites:			
	2601.1100	-- Non-agglomerated	a.v.	35%	ton.
	2601.1200	-- Agglomerated	a.v.	35%	ton.
	2601.2000	- Roasted iron pyrites	a.v.	35%	ton.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
26.02	2602.0000	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b>	a.v.	35%	ton.
26.03	2603.0000	<b>Copper ores and concentrates.</b>	a.v.	35%	ton.
26.04	2604.0000	<b>Nickel ores and concentrates.</b>	a.v.	35%	ton.
26.05	2605.0000	<b>Cobalt ores and concentrates.</b>	a.v.	35%	ton.
26.06	2606.0000	<b>Aluminium ores and concentrates.</b>	a.v.	35%	ton.
26.07	2607.0000	<b>Lead ores and concentrates.</b>	a.v.	35%	ton.
26.08	2608.0000	<b>Zinc ores and concentrates.</b>	a.v.	35%	ton.
26.09	2609.0000	<b>Tin ores and concentrates.</b>	a.v.	35%	ton.
26.10	2610.0000	<b>Chromium ores and concentrates.</b>	a.v.	35%	ton.
26.11	2611.0000	<b>Tungsten ores and concentrates.</b>	a.v.	35%	ton.
26.12		<b>Uranium or thorium ores and concentrates.</b>			
	2612.1000	- Uranium ores and	a.v.	35%	ton.

		concentrates			
	2612.2000	- Thorium ores and concentrates	a.v.	35%	ton.
<b>26.13</b>		<b>Molybdenum ores and concentrates.</b>			
	2613.1000	- Roasted	a.v.	35%	ton.
	2613.9000	- Other	a.v.	35%	ton.
<b>26.14</b>	2614.0000	<b>Titanium ores and concentrates.</b>	a.v.	35%	ton.
<b>26.15</b>		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>			
	2615.1000	- Zirconium ores and concentrates	a.v.	35%	ton.
	2615.9000	- Other	a.v.	35%	ton.
<b>26.16</b>		<b>Precious metal ores and concentrates.</b>			
	2616.1000	- Silver ores and concentrates	a.v.	35%	ton.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2616.9000	- Other	a.v.	35%	ton.
<b>26.17</b>		<b>Other ores and concentrates.</b>			
	2617.1000	- Antimony ores and concentrates	a.v.	35%	ton.
	2617.9000	- Other	a.v.	35%	100 lb.
<b>26.18</b>	2618.0000	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	a.v.	35%	100 lb.
<b>26.19</b>	2619.0000	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	a.v.	35%	100 lb.
<b>26.20</b>		<b>Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.</b>			
		- Containing mainly zinc:			
	2620.1100	-- Hard zinc spelter	a.v.	35%	100 lb.
	2620.1900	-- Other	a.v.	35%	100 lb.
	2620.2000	- Containing mainly lead	a.v.	35%	100 lb.
	2620.3000	- Containing mainly copper	a.v.	35%	100 lb.

	2620.4000	- Containing mainly aluminium	a.v.	35%	100 lb.
	2620.5000	- Containing mainly vanadium	a.v.	35%	100 lb.
	2620.9000	- Other	a.v.	35%	100 lb.
<b>26.21</b>	2621.0000	<b>Other slag and ash, including seaweed ash (kelp).</b>	a.v.	35%	100 lb.

### 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 No. 27.11;
- (b) Medicaments of heading No. 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. - References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

##### Subheading Notes.

1. - For the purposes of subheading No. 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 No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. - For the purposes of subheadings Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>			
		- Coal, whether or not pulverised, but not agglomerated:			
	2701.1100	-- Anthracite	a.v.	35%	ton
	2701.1200	-- Bituminous coal	a.v.	35%	ton
	2701.1900	-- Other coal	a.v.	35%	ton
	2701.2000	- Briquettes ovoids and similar solid fuels manufactured from coal	a.v.	35%	ton
<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding</b>			

		<b>jet.</b>			
	2702.1000	- Lignite, whether or not pulverised, but not agglomerated	a.v.	35%	ton
	2702.2000	- Agglomerated lignite	a.v.	35%	ton
<b>27.03</b>	2703.0000	<b>Peat (including peat litter), whether or not agglomerated.</b>	a.v.	35%	ton
<b>27.04</b>	2704.0000	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	a.v.	35%	ton
<b>27.05</b>	2705.0000	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	a.v.	35%	ton
<b>27.06</b>	2706.00	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>			
	2706.0010	--- for road surfacing use	a.v.	25%	lb.
	2706.0090	--- Other	a.v.	35%	ton
<b>27.09</b>		<b>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.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	2707.1000	- Benzole	a.v.	35%	lb.
	2707.2000	- Toluole	a.v.	35%	lb.
	2707.3000	- Xylole	a.v.	35%	lb.
	2707.4000	- Naphthalene	a.v.	35%	lb.
	2707.5000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D86 method	a.v.	35%	lb.
	2707.6000	- Phenols	a.v.	35%	lb.
		- Other:			
	2707.9100	-- Creosote oils	a.v.	35%	lb.
	2707.9900	-- Other	a.v.	35%	lb.

<b>27.08</b>		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>			
	2708.1000	- Pitch	a.v.	35%	100 lb.
	2708.2000	- Pitch coke	a.v.	35%	100 lb.
<b>27.09</b>	2709.0000	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	a.v.	25%	ton
<b>27.10</b>	2710.00	<b>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.</b>			
	2710.0011	--- Aviation	-	Free	Barrel
	2710.0019	--- Motor spirit	Per US gallon	\$ 1.06	Barrel
	2710.0021	--- Kerosene, including turbine fuel	-	Free	Barrel
	2710.0031	--- Gas oil	Per US gallon & a.v.	\$ 0.25 and 27.5%	Barrel
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	2710.0032	--- Diesel oil	Per US gallon & a.v.	\$ 0.25 and 27.5%	Barrel
	2710.0033	--- Furnace oil	Per US gallon & a.v.	\$0.085 and 27.5%	Barrel
	2710.0034	--- Bunker oil	Per US gallon & a.v.	\$0.085 and 27.5%	Barrel
	2710.0039	--- Other fuel oils	Per US gallon & a.v.	\$0.085 and 27.5%	Barrel
	2710.0040	--- Lubricating oils	a.v.	20%	Gallon
	2710.0050	--- Lubricating greases	a.v.	35%	Gallon
<b>27.11</b>		<b>Petroleum gases and other gaseous</b>			

27.12		<b>hydrocarbons.</b>				
		- Liquefied:				
	2711.1100	-- Natural gas	a.v.	35%	100 lb.	
	2711.1200	-- Propane	Per U.S. Gallon	\$0.20	100 lb.	
	2711.1300	-- Butanes	a.v.	35%	100 lb.	
	2711.1400	-- Ethylene, propylene, butylene et butadiene	a.v.	35%	100 lb.	
	2711.1900	-- Other	a.v.	35%	100 lb.	
		- In gaseous state:				
	2711.2100	-- Natural gas	a.v.	35%	100 lb.	
	2711.2900	-- Other	a.v.	35%	lb.	
		<b>Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION	
27.13	2712.1000	- Petroleum jelly	a.v.	35%	lb.	
	2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	a.v.	35%	lb.	
	2712.9000	- Other	a.v.	35%	lb.	
			<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>			
		- Petroleum coke:				
	2713.1100	-- Not calcined	a.v.	35%	100 lb.	
	2713.1200	-- Calcined	a.v.	35%	100 lb.	
	2713.20	- Petroleum bitumen:				
	2713.2010	--- For road surfacing use	a.v.	25%	100 lb.	
	2713.2090	--- Other	a.v.	35%	100 lb.	
2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	a.v.	35%	100 lb.		
27.14		<b>Bitumen and asphalt, natural; bituminous or oil</b>				

		<b>shale and tar sands; asphaltites and asphaltic rocks.</b>			
	2714.10	- Bituminous or oil shale and tar sands:			
	2714.1010	--- For road surfacing use	a.v.	15%	100 lb.
	2714.1090	--- Other	a.v.	35%	100 lb.
	2714.9000	- Other	a.v.	35%	100 lb.
<b>27.15</b>	2715.00	<b>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).</b>			
	2715.0010	--- For road surfacing use	a.v.	15%	100 lb.
	2715.0090	--- Other	a.v.	35%	100 lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>27.16</b>	2716.0000	<b>Electrical energy (optional heading)</b>	a.v.	35%	100 lb.

**SECTION VI  
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

**Notes.**

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

**Chapter 28**

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

**Notes.**

1. - Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

- (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. - In addition to dithionites and sulphonylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46 and carbides (heading No. 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 No. 28.11);
  - (b) Halide oxides of carbon (heading No. 28.12);
  - (c) Carbon disulphide (heading No. 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. - Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;
  - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.24;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
  - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 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 No. 28.11.
5. - Headings Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.
6. - Heading No. 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002  $\mu$ Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 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 No. 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 No. 38.18.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
28.01		<b>I.- CHEMICAL ELEMENTS</b>			
		<b>Fluorine, chlorine, bromine and iodine.</b>			
	2801.1000	- Chlorine	a.v.	35%	lb.
	2801.2000	- Iodine	a.v.	35%	lb.
	2801.3000	- Fluorine; bromine	a.v.	35%	lb.
28.02	2802.0000	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	a.v.	35%	lb.
28.03	2803.0000	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	a.v.	35%	lb.
28.04		<b>Hydrogen, rare gases and other non-metals.</b>			
	2804.1000	- Hydrogen	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Rare gases:			
	2804.2100	-- Argon	a.v.	35%	lb.
	2804.2900	-- Other	a.v.	35%	lb.

	2804.3000	- Nitrogen	a.v.	35%	lb.
	2804.4000	- Oxygen	a.v.	35%	lb.
	2804.5000	- Boron; tellurium	a.v.	35%	lb.
		- Silicon:			
	2804.6100	-- Containing by weight not less than 99.99% of silicon	a.v.	35%	lb.
	2804.6900	-- Other	a.v.	35%	lb.
	2804.7000	- Phosphorus	a.v.	35%	lb.
	2804.8000	- Arsenic	a.v.	35%	lb.
	2804.9000	- Selenium	a.v.	35%	lb.
<b>28.05</b>		<b>Alkali or alkaline-earth metal; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>			
		- Alkali metals;			
	2805.1100	-- Sodium	a.v.	35%	lb.
	2805.1900	-- Other	a.v.	35%	lb.
		- Alkaline-earth metals:			
	2805.2100	-- Calcium	a.v.	35%	lb.
	2805.2200	-- Strontium and barium	a.v.	35%	lb.
	2805.3000	-- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	a.v.	35%	
	2805.4000	- Mercury	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>28.06</b>		<b>II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>			
		<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>			
	2806.1000	- Hydrogen chloride (hydrochloric acid)	a.v.	35%	lb.
	2806.2000	- Chlorosulphuric acid	a.v.	35%	lb.
<b>28.07</b>	2807.0000	<b>Sulphuric acid; oleum.</b>	a.v.	35%	lb.
<b>28.08</b>	2808.0000	<b>Nitric acid; sulphonitric acids.</b>	a.v.	35%	lb.
<b>28.09</b>		<b>Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.</b>			

	2809.1000	- Diphosphorus pentaoxide	a.v.	35%	lb.
	2809.2000	- Phosphoric acid and polyphosphoric acids	a.v.	35%	lb.
<b>28.10</b>	2810.0000	<b>Oxides of boron; boric acids.</b>	a.v.	35%	lb.
<b>28.11</b>		<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>			
		- Other inorganic acids:			
	2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	a.v.	35%	lb.
	2811.1900	-- Other	a.v.	35%	lb.
		- Other inorganic oxygen compounds of non-metals:			
	2811.2100	-- Carbon dioxide	a.v.	35%	lb.
	2811.2200	-- Silicon dioxide	a.v.	35%	lb.
	2811.2300	-- Sulphur dioxide	a.v.	35%	lb.
	2811.2900	-- Other	a.v.	35%	lb.
		<b>III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>			
<b>28.12</b>		<b>Halides and halide oxide of non-metals.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	2812.1000	- Chlorides and chloride oxides	a.v.	35%	lb.
	2812.9000	- Other	a.v.	35%	lb.
<b>28.13</b>		<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>			
	2813.1000	- Carbon disulphide	a.v.	35%	lb.
	2813.9000	- Other	a.v.	35%	lb.
		<b>IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>			
<b>28.14</b>		<b>Ammonia, anhydrous or in aqueous solution.</b>			
	2814.1000	- Anhydrous ammonia	a.v.	35%	lb.
	2814.2000	- Ammonia in aqueous solution	a.v.	35%	lb.
<b>28.15</b>		<b>Sodium hydroxide (caustic soda); potassium hydroxide</b>			

		<b>(caustic potash); peroxides of sodium or potassium.</b>			
	2815.1100	- Sodium hydroxide (caustic soda): -- Solid	a.v.	35%	lb.
	2815.1200	-- In aqueous solution (soda lye or liquid soda)	a.v.	35%	lb.
	2815.2000	- Potassium hydroxide (caustic potash)	a.v.	35%	lb.
	2815.3000	- Peroxides of sodium or potassium	a.v.	35%	lb.
<b>28.16</b>		<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>			
	2816.1000	- Hydroxide and peroxide of magnesium	a.v.	35%	lb.
	2816.2000	- Oxide, hydroxide and peroxide of strontium	a.v.	35%	lb.
	2816.3000	- Oxide, hydroxide and peroxide of barium	a.v.	35%	lb.
<b>28.17</b>	2817.0000	<b>Zinc oxide; zinc peroxide.</b>	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>28.18</b>		<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>			
	2818.1000	- Artificial corundum, whether or not chemically defined	a.v.	35%	lb.
	2818.2000	- Aluminium oxide, other than artificial corundum	a.v.	35%	lb.
	2818.3000	- Aluminium hydroxide	a.v.	35%	lb.
<b>28.19</b>		<b>Chromium oxides and hydroxides.</b>			
	2819.1000	- Chromium trioxide	a.v.	35%	lb.
	2819.9000	- Other	a.v.	35%	lb.
<b>28.20</b>		<b>Manganese oxides.</b>			
	2820.1000	- Manganese dioxide	a.v.	35%	lb.
	2820.9000	- Other	a.v.	35%	lb.
<b>28.21</b>		<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>			

	2821.1000	- Iron oxides and hydroxides	a.v.	35%	lb.
	2821.2000	- Earth colours	a.v.	35%	lb.
<b>28.22</b>	2822.0000	<b>Cobalt oxides and hydroxide; commercial cobalt oxides.</b>	a.v.	35%	lb.
<b>28.23</b>	2823.0000	<b>Titanium oxides.</b>	a.v.	35%	lb.
<b>28.24</b>		<b>Lead oxides; red lead and orange lead.</b>			
	2824.1000	- Lead monoxide (litharge, massicot)	a.v.	35%	lb.
	2824.2000	- Red lead and orange lead	a.v.	35%	lb.
	2824.9000	- Other	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>28.25</b>		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>			
	2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	a.v.	35%	lb.
	2825.2000	- Lithium oxide and hydroxide	a.v.	35%	lb.
	2825.3000	- Vanadium oxides and hydroxides	a.v.	35%	lb.
	2825.4000	- Nickel oxides and hydroxides	a.v.	35%	lb.
	2825.5000	- Copper oxides and hydroxides	a.v.	35%	lb.
	2825.6000	- Germanium oxides and zirconium dioxide	a.v.	35%	lb.
	2825.7000	- Molybdenum oxides and hydroxides	a.v.	35%	lb.
	2825.8000	- Antimony oxides	a.v.	35%	lb.
	2825.9000	- Other	a.v.	35%	lb.
		<b>V. - SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND METALS</b>			
<b>28.26</b>		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>			
		- Fluorides:			
	2826.1100	-- Of ammonium or of	a.v.	35%	lb.

		sodium			
	2826.1200	-- Of aluminium	a.v.	35%	lb.
	2826.1900	-- Other	a.v.	35%	lb.
	2826.2000	- Fluorosilicates of sodium or of potassium	a.v.	35%	lb.
	2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	a.v.	35%	lb.
	2826.9000	- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>28.27</b>		<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>			
	2827.1000	- Ammonium chloride	a.v.	35%	lb.
	2827.2000	- Calcium chloride	a.v.	35%	lb.
		- Other chlorides:			
	2827.3100	-- Of magnesium	a.v.	35%	lb.
	2827.3200	-- Of aluminium	a.v.	35%	lb.
	2827.3300	-- Of iron	a.v.	35%	lb.
	2827.3400	-- Of cobalt	a.v.	35%	lb.
	2827.3500	-- Of nickel	a.v.	35%	lb.
	2827.3600	-- Of zinc	a.v.	35%	lb.
	2827.3800	-- Of barium	a.v.	35%	lb.
	2827.3900	-- Other	a.v.	35%	lb.
		- Chloride oxides and chloride hydroxides:			
	2827.4100	-- Of copper	a.v.	35%	lb.
	2827.4900	-- Other	a.v.	35%	lb.
		- Bromides and bromide oxides:			
	2827.5100	-- Bromides of sodium or of potassium	a.v.	35%	lb.
	2827.5900	-- Other	a.v.	35%	lb.
	2827.6000	- Iodides and iodide oxides	a.v.	35%	lb.
<b>28.28</b>		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>			
	2828.1000	- Commercial calcium	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		hypochlorite and other calcium hypochlorites			
<b>28.29</b>	2828.9000	- Other <b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>	a.v.	35%	lb.
	2829.1100	-- Of sodium	a.v.	35%	lb.
	2829.1900	-- Other	a.v.	35%	lb.
<b>28.30</b>	2829.9000	- Other <b>Sulphides; polysulphides.</b>	a.v.	35%	lb.
	2830.1000	- Sodium sulphides	a.v.	35%	lb.
	2830.2000	- Zinc sulphide	a.v.	35%	lb.
	2830.3000	- Cadmium sulphide	a.v.	35%	lb.
<b>28.31</b>	2830.9000	- Other <b>Dithionites and sulfoxylates.</b>	a.v.	35%	lb.
	2831.1000	- Of sodium	a.v.	35%	lb.
	2831.9000	- Other	a.v.	35%	lb.
<b>28.32</b>		<b>Sulphites; thiosulphates.</b>			
	2832.1000	- Sodium sulphites	a.v.	35%	lb.
	2832.2000	- Other sulphites	a.v.	35%	lb.
	2832.3000	- Thiosulphates	a.v.	35%	lb.
<b>28.33</b>		<b>Sulphates; alums; peroxosulphates (persulphates).</b>			
		- Sodium sulphates.			
	2833.1100	-- Disodium sulphate	a.v.	35%	lb.
	2833.1900	-- Other	a.v.	35%	lb.
		- Other sulphates:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2833.2100	-- Of magnesium	a.v.	35%	lb.
	2833.2200	-- Of aluminium	a.v.	35%	lb.
	2833.2300	-- Of chromium	a.v.	35%	lb.
	2833.2400	-- Of nickel	a.v.	35%	lb.

	2833.2500	-- Of copper	a.v.	35%	lb.
	2833.2600	-- Of zinc	a.v.	35%	lb.
	2833.2700	-- Of barium	a.v.	35%	lb.
	2833.2900	-- Other	a.v.	35%	lb.
	2833.3000	- Alums	a.v.	35%	lb.
	2833.4000	- Peroxosulphates (persulphates)	a.v.	35%	lb.
<b>28.34</b>		<b>Nitrites; nitrates.</b>			
	2834.1000	- Nitrites	a.v.	35%	lb.
		- Nitrates:			
	2834.2100	-- Of potassium	a.v.	35%	lb.
	2834.2200	-- Of bismuth	a.v.	35%	lb.
	2834.2900	-- Other	a.v.	35%	lb.
<b>28.35</b>		<b>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.</b>			
	2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	a.v.	35%	lb.
		- Phosphates:			
	2835.2200	-- Of mono-or disodium	a.v.	35%	lb.
	2835.2300	-- Of trisodium	a.v.	35%	lb.
	2835.2400	-- Of potassium	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFI- CATION</b>
	2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	a.v.	35%	lb.
	2835.2600	-- Other phosphates of calcium	a.v.	35%	lb.
	2835.2900	-- Other	a.v.	35%	lb.
		- Polyphosphates:			
	2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	a.v.	35%	lb.
	2835.3900	-- Other	a.v.	35%	lb.
<b>28.36</b>		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>			
	2836.1000	- Commercial ammonium carbonate and other	a.v.	35%	lb.

		ammonium carbonates			
	2836.2000	- Disodium carbonate	a.v.	35%	lb.
	2836.3000	- Sodium hydrogen carbonate (sodium bicarbonate)	a.v.	35%	lb.
	2836.4000	- Potassium carbonates	a.v.	35%	lb.
	2836.5000	- Calcium carbonate	a.v.	35%	lb.
	2836.6000	- Barium carbonate	a.v.	35%	lb.
	2836.7000	- Lead carbonate	a.v.	35%	lb.
		- Other:			
	2836.9100	-- Lithium carbonates	a.v.	35%	lb.
	2836.9200	-- Strontium carbonate	a.v.	35%	lb.
	2836.9900	-- Other	a.v.	35%	lb.
<b>28.37</b>		<b>Cyanides, cyanide oxides and complex cyanides.</b>			
		- Cyanides and cyanide oxides:			
	2837.1100	-- Of sodium	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2837.1900	-- Other	a.v.	35%	lb.
<b>28.38</b>	2837.2000	- Complex cyanides	a.v.	35%	lb.
	2838.0000	<b>Fulminates, cyanates and thiocyanates.</b>	a.v.	35%	lb.
<b>28.39</b>		<b>Silicates; commercial alkali metal silicates.</b>			
		- Of sodium:			
	2839.1100	-- Sodium metasilicates	a.v.	35%	lb.
	2839.1900	-- Other	a.v.	35%	lb.
	2839.2000	- Of potassium	a.v.	35%	lb.
	2839.9000	- Other	a.v.	35%	lb.
<b>28.40</b>		<b>Borates; peroxoborates (perborates).</b>			
		- Disodium tetraborate (refined borax):			
	2840.1100	-- Anhydrous	a.v.	35%	lb.
	2840.1900	-- Other	a.v.	35%	lb.
	2840.2000	- Other borates	a.v.	35%	lb.
	2840.3000	- Peroxoborates (perborates)	a.v.	35%	lb.
<b>28.41</b>		<b>Salts of oxometallic or</b>			

		<b>peroxometallic acids.</b>			
	2841.1000	- Aluminates	a.v.	35%	lb.
	2841.2000	- Chromates of zinc or of lead	a.v.	35%	lb.
	2841.3000	- Sodium dichromate	a.v.	35%	lb.
	2841.4000	- Potassium dichromate	a.v.	35%	lb.
	2841.5000	- Other chromates and dichromates; peroxochromates	a.v.	35%	lb.
		- Manganites, manganates and permanganates:			
	2841.6100	-- Potassium permanganate	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2841.6900	-- Other	a.v.	35%	lb.
	2841.7000	- Molybdates	a.v.	35%	lb.
	2841.8000	- Tungstates (wolframates)	a.v.	35%	lb.
	2841.9000	- Other	a.v.	35%	lb.
<b>28.42</b>		<b>Other salts of inorganic acids or peroxyacids, excluding azides.</b>			
	2842.1000	- Double or complex silicates	a.v.	35%	lb.
	2842.9000	- Other	a.v.	35%	lb.
<b>28.43</b>		<b>VI.- MISCELLANEOUS</b>			
		<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>			
	2843.1000	- Colloidal precious metals	a.v.	35%	lb.
		- Silver compounds:			
	2843.2100	-- Silver nitrate	a.v.	35%	lb.
	2843.2900	-- Other	a.v.	35%	lb.
	2843.3000	- Gold compounds	a.v.	35%	lb.
	2843.9000	- Other compounds; amalgams	a.v.	35%	lb.
<b>28.44</b>		<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical</b>			

	2844.1000	<b>elements and isotopes) and their compounds; mixtures and residues containing these products.</b> - Natural uranium and its compounds; alloys, dispersions (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFI- CATION</b>
	2844.2000	- 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	a.v.	35%	lb.
	2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compound; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	a.v.	35%	lb.
	2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	a.v.	35%	lb.
<b>28.45</b>	2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	a.v.	35%	lb.
		<b>Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>			
	2845.1000	- Heavy water (deuterium oxide)	a.v.	35%	lb.
<b>28.46</b>	2845.9000	- Other	a.v.	35%	lb.
		<b>Compounds, inorganic or organic, of rare-earth</b>			

		<b>metals, of yttrium or of scandium or of mixtures of these metals.</b>			
	2846.1000	- Cerium compounds	a.v.	35%	lb.
	2846.9000	- Other	a.v.	35%	lb.
<b>28.47</b>	2847.0000	<b>Hydrogen peroxide, whether or not solidified with urea.</b>	a.v.	35%	lb.
<b>28.48</b>	2848.0000	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus.</b>	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>28.49</b>		<b>Carbides, whether or not chemically defined.</b>			
	2849.1000	- Of calcium	a.v.	35%	lb.
	2849.2000	- Of silicon	a.v.	35%	lb.
	2849.9000	- Other	a.v.	35%	lb.
<b>28.50</b>	2850.0000	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.</b>			
<b>28.51</b>	2851.00	<b>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.</b>			
	2851.0010	--- Distilled water, conductivity water and water of similar purity	a.v.	45%	lb.
	2851.0090	--- Other	a.v.	35%	lb.

**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 Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No: 29.40, or the products of heading No. 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 No. 15.04 or crude glycerol of heading No. 15.20;
- (b) Ethyl alcohol (heading No. 22.07 or 22.08);
- (c) Methane or propane (heading No. 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
- (g) Enzymes (heading No. 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading No. 36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. - Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. - In headings Nos. 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 No. 29.29.

For the purposes of headings Nos. 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 Nos. 29.05 to 29.20.

5. - (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 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.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.05).

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

6. - The compounds of headings Nos. 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, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 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 Nos. 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.

#### Subheading Note.

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
29.01	2901.1000	<b>I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	a.v.	35%	lb.
		<b>Acyclic hydrocarbons.</b>			
		- Saturated			
		- Unsaturated:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2901.2100	-- Ethylene	a.v.	35%	lb.
	2901.2200	-- Propene (propylene)	a.v.	35%	lb.
	2901.2300	-- Butene (butylene) and isomers thereof	a.v.	35%	lb.
	2901.2400	-- Buta-1,3-diene and isoprene	a.v.	35%	lb.

29.02	2901.2900	-- Other	a.v.	35%	lb.
		<b>Cyclic hydrocarbons.</b>			
		- Cyclanes, cyclenes and cycloterpenes:			
	2902.1100	-- Cyclohexane	a.v.	35%	lb.
	2902.1900	-- Other	a.v.	35%	lb.
	2902.2000	- Benzene	a.v.	35%	lb.
	2902.3000	- Toluene	a.v.	35%	lb.
		- Xylenes:			
	2902.4100	-- o-Xylene	a.v.	35%	lb.
	2902.4200	-- m-Xylene	a.v.	35%	lb.
	2902.4300	-- p-Xylene	a.v.	35%	lb.
	2902.4400	-- Mixed xylene isomers	a.v.	35%	lb.
	2902.5000	- Styrene	a.v.	35%	lb.
	2902.6000	- Ethylbenzene	a.v.	35%	lb.
2902.7000	- Cumene	a.v.	35%	lb.	
2902.9000	- Other	a.v.	35%	lb.	
29.03		<b>Halogenated derivatives of hydrocarbons.</b>			
		- Saturated chlorinated derivatives of acyclic hydrocarbons:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	a.v.	35%	lb.
	2903.1200	-- Dichloromethane (methylene chloride)	a.v.	35%	lb.
	2903.1300	-- Chloroforme (trichloromethane)	a.v.	35%	lb.
	2903.1400	-- Carbon tetrachloride	a.v.	35%	lb.
	2903.1500	-- 1,2-Dichloroethane (ethylene dichloride)	a.v.	35%	lb.
	2903.1600	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	a.v.	35%	lb.
	2903.1900	-- Other	a.v.	35%	lb.
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
	2903.2100	-- Vinyl chloride (chloroethylene)	a.v.	35%	lb.

2903.2200	-- Trichloroethylene	a.v.	35%	lb.
2903.2300	-- Tetrachloroethylene (perchloroethylene)	a.v.	35%	lb.
2903.2900	-- Other	a.v.	35%	lb.
2903.3000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	a.v.	35%	lb.
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.4100	-- Trichlorofluoromethane	a.v.	35%	lb.
2903.4200	-- Dichlorodifluoromethane	a.v.	35%	lb.
2903.4300	-- Trichlorotrifluoroethanes	a.v.	35%	lb.
2903.4400	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	a.v.	35%	lb.
2903.4500	-- Other derivatives perhalogenated only with fluorine and chlorine	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2903.4600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	a.v.	35%	lb.
	2903.4700	-- Other perhalogenated derivatives	a.v.	35%	lb.
	2903.4900	-- Other	a.v.	35%	lb.
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
	2903.5100	-- 1,2,3,4,5,6-Hexachlorocyclohexane	a.v.	35%	lb.
	2903.5900	-- Other	a.v.	35%	lb.
		- Halogenated derivatives of aromatic hydrocarbons:			
	2903.6100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	a.v.	35%	lb.
	2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	a.v.	35%	lb.
	2903.6900	-- Other	a.v.	35%	lb.
<b>29.04</b>		<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>			
	2904.1000	- Derivatives containing only	a.v.	35%	lb.

29.05	2904.2000	<p>sulpho groups, their salts and ethyl esters</p> <p>- Derivatives containing only nitro or only nitroso groups</p>	a.v.	35%	lb.
	2904.9000	- Other	a.v.	35%	lb.
	<p><b>II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b></p> <p><b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b></p> <p>- Saturated monohydric alcohols:</p>				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2905.1100	-- Methanol (methyl alcohol)	a.v.	35%	lb.
	2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	a.v.	35%	lb.
	2905.1300	-- Butan-1-ol (n-butyl alcohol)	a.v.	35%	lb.
	2905.1400	-- Other butanols	a.v.	35%	lb.
	2905.1500	-- Pentanol (amyl alcohol) and isomers thereof	a.v.	35%	lb.
	2905.1600	-- Octanol (octyl alcohol) and isomers thereof	a.v.	35%	lb.
	2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadeca-1-ol (stearyl alcohol)	a.v.	35%	lb.
	2905.1900	<p>-- Other</p> <p>- Unsaturated monohydric alcohols:</p>	a.v.	35%	lb.
	2905.2200	-- Acyclic terpene alcohols	a.v.	35%	lb.
	2905.2900	<p>-- Other</p> <p>Diols:</p>	a.v.	35%	lb.
	2905.3100	-- Ethylene glycol (ethanediol)	a.v.	35%	lb.
	2905.3200	-- Propylene glycol (propane-1,2-diol)	a.v.	35%	lb.
	2905.3900	<p>-- Other</p> <p>- Other polyhydric alcohols:</p>	a.v.	35%	lb.

	2905.4100	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	a.v.	35%	lb.
	2905.4200	-- Penta-erythritol	a.v.	35%	lb.
	2905.4300	-- Mannitol	a.v.	35%	lb.
	2905.4400	-- D-glucito (sorbitol)	a.v.	35%	lb.
	2905.4500	-- Glycerol	a.v.	35%	lb.
	2905.4900	-- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
29.06	2905.5000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols  <b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	a.v.	35%	lb.
		- Cyclanic, cyclenic or cycloterpenic:			
	2906.1100	-- Menthol	a.v.	35%	lb.
	2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	a.v.	35%	lb.
	2906.1300	-- Sterols and inositols	a.v.	35%	lb.
	2906.1400	-- Terpeneols	a.v.	35%	lb.
	2906.1900	-- Other	a.v.	35%	lb.
		- Aromatic:			
	2906.2100	-- Benzyl alcohol	a.v.	35%	lb.
	2906.2900	-- Other	a.v.	35%	lb.
29.07		<b>III. -PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
		<b>Phenols; phenol-alcohols.</b>			
		- Monophenols:			
	2907.1100	-- Phenol (hydroxybenzene) and its salts	a.v.	35%	lb.
	2907.1200	-- Cresols and their salts	a.v.	35%	lb.
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	a.v.	35%	lb.	

	2907.1400	-- Xylenols and their salts	a.v.	35%	lb.	
	2907.1500	-- Naphthols and their salts	a.v.	35%	lb.	
	2907.1900	-- Other	a.v.	35%	lb.	
		- Polyphenols:				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
29.08	2907.2100	-- Resorcinol and its salts	a.v.	35%	lb.	
	2907.2200	-- Hydroquinone (quinol) and its salts	a.v.	35%	lb.	
	2907.2300	-- 4,4' - Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	a.v.	35%	lb.	
	2907.2900	-- Other	a.v.	35%	lb.	
	2907.3000	- Phenol-alcohols	a.v.	35%	lb.	
			<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>			
29.09	2908.1000	- Derivatives containing only halogen substitutes and their salts	a.v.	35%	lb.	
	2908.2000	- Derivatives containing only sulpho groups, their salts and esters	a.v.	35%	lb.	
	2908.9000	- Other	a.v.	35%	lb.	
			<b>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</b>			
		<b>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.</b>				
		- Acyclic ethers and their halogenated, sulphonated, nitrated and nitrosated derivatives:				

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2909.1100	-- Diethyl ether	a.v.	35%	lb.
	2909.1900	-- Other	a.v.	35%	lb.
	2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	a.v.	35%	lb.
	2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	a.v.	35%	lb.
	2909.4100	-- 2,2' -Oxydiethanol (diethylene glycol, digol)	a.v.	35%	lb.
	2909.4200	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	a.v.	35%	lb.
	2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	a.v.	35%	lb.
	2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	a.v.	35%	lb.
	2909.4900	-- Other	a.v.	35%	lb.
	2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	a.v.	35%	lb.
	2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	a.v.	35%	lb.
<b>29.10</b>		<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
	2910.1000	- Oxirane (ethylene oxide)	a.v.	35%	lb.
	2910.2000	- Methloxirane (propylene oxide)	a.v.	35%	lb.
	2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2910.9000	- Other	a.v.	35%	lb.
<b>29.11</b>	2911.0000	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	a.v.	35%	lb.
<b>29.12</b>		<b>V. - ALDEHYDE-FUNCTION COMPOUNDS</b>			
		<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>			
		- Acyclic aldehydes without other oxygen function:			
	2912.1100	-- Methanal (formaldehyde)	a.v.	35%	lb.
	2912.1200	-- Ethanal (acetaldehyde)	a.v.	35%	lb.
	2912.1300	-- Butanal (butyraldehyde, normal isomer)	a.v.	35%	lb.
	2912.1900	-- Other	a.v.	35%	lb.
		- Cyclic aldehydes without other oxygen function:			
	2912.2100	-- Benzaldehyde	a.v.	35%	lb.
	2912.2900	-- Other	a.v.	35%	lb.
	2912.3000	- Aldehyde-alcohols	a.v.	35%	lb.
		- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
	2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	a.v.	35%	lb.
	2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	a.v.	35%	lb.
	2912.4900	-- Other	a.v.	35%	lb.
	2912.5000	- Cyclic polymers of aldehydes	a.v.	35%	lb.
	2912.6000	- Paraformaldehyde			
<b>29.13</b>	2913.0000	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12</b>	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-

	NO.		DUTY	DUTY	CATION
29.14		<b>VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>			
		<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
		- Acyclic ketones without other oxygen function:			
	2914.1100	-- Acetone	a.v.	35%	lb.
	2914.1200	-- Butanone (methyl ethyl ketone)	a.v.	35%	lb.
	2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	a.v.	35%	lb.
	2914.1900	-- Other	a.v.	35%	lb.
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
	2914.2100	-- Camphor	a.v.	35%	lb.
	2914.2200	-- Cyclohexanone and methylcyclohexanones	a.v.	35%	lb.
	2914.2300	-- Ionones and methylionones	a.v.	35%	lb.
	2914.2900	-- Other	a.v.	35%	lb.
		- Aromatic ketones without other oxygen function:			
	2914.3100	-- Phenylacetone (phenylpropan-2-one)	a.v.	35%	lb.
	2914.3900	-- Other	a.v.	35%	lb.
2914.4000	- Ketone-alcohols and ketone-aldehydes	a.v.	35%	lb.	
2914.5000	- Ketone-phenols and ketones with other oxygen function	a.v.	35%	lb.	
	- Quinones:				
2914.6100	-- Antraquinone	a.v.	35%	lb.	
2914.6900	-- Other	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	a.v.	35%	lb.

29.15		<b>VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
		<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
		- Formic acid, its salts and esters:			
	2915.1100	-- Formic acid	a.v.	35%	lb.
	2915.1200	-- Salts of formic acid	a.v.	35%	lb.
	2915.1300	-- Esters of formic acid	a.v.	35%	lb.
		- Acetic acid and its salts; acetic anhydride:			
	2915.2100	-- Acetic acid	a.v.	35%	lb.
	2915.2200	-- Sodium acetate	a.v.	35%	lb.
	2915.2300	-- Cobalt acetates	a.v.	35%	lb.
	2915.2400	-- Acetic anhydride	a.v.	35%	lb.
	2915.2900	-- Other	a.v.	35%	lb.
		- Esters of acetic acid:			
	2915.3100	-- Ethyl acetate	a.v.	35%	lb.
	2915.3200	-- Vinyl acetate	a.v.	35%	lb.
	2915.3300	-- n-Butyl acetate	a.v.	35%	lb.
	2915.3400	-- Isobutyl acetate	a.v.	35%	lb.
	2915.3500	-- 2-Ethoxyethyl acetate	a.v.	35%	lb.
	2915.3900	-- Other	a.v.	35%	lb.
	TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY
	2915.4000	- Mono-, di - or trichloroacetic acids, their salts and esters	a.v.	35%	lb.
	2915.5000	- Propionic acid, its salts and esters	a.v.	35%	lb.
	2915.6000	- Butyric acids, valeric acids, their salts and esters	a.v.	35%	lb.
	2915.7000	- Palmitic acid, stearic acid, their salts and esters	a.v.	35%	lb.

29.16	2915.9000	- Other  <b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>  - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	a.v.	35%	lb.
	2916.1100	-- Acrylic acid and its salts	a.v.	35%	lb.
	2916.1200	-- Esters of acrylic acid	a.v.	35%	lb.
	2916.1300	-- Methacrylic acid and its salts	a.v.	35%	lb.
	2916.1400	-- Esters of methacrylic acid	a.v.	35%	lb.
	2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	a.v.	35%	lb.
	2916.1900	-- Other	a.v.	35%	lb.
	2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives  - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	a.v.	35%	lb.
	2916.3100	-- Benzoic acid, its salts and esters	a.v.	35%	lb.
	2916.3200	-- Benzoyl peroxide and benzoyl chloride	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
29.17	2916.3400	-- Phenylacetic acid and its salts	a.v.	35%	lb.
	2916.3500	-- Esters of phenylacetic acid	a.v.	35%	lb.
	2916.3900	-- Other  <b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	a.v.	35%	lb.

		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	2917.1100	-- Oxalic acid, its salts and esters	a.v.	35%	lb.
	2917.1200	-- Adipic acid, its salts and esters	a.v.	35%	lb.
	2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	a.v.	35%	lb.
	2917.1400	-- Maleic anhydride	a.v.	35%	lb.
	2917.1900	-- Other	a.v.	35%	lb.
	2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	a.v.	35%	lb.
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	2917.3100	-- Dibutyl orthophthalates	a.v.	35%	lb.
	2917.3200	-- Dioctyl orthophthalates	a.v.	35%	lb.
	2917.3300	-- Dinonyl or didecyl orthophthalates	a.v.	35%	lb.
	2917.3400	-- Other esters of orthophthalic acid	a.v.	35%	lb.
	2917.3500	-- Phthalic anhydride	a.v.	35%	lb.
	2917.3600	-- Terephthalic acid and its salts	a.v.	35%	lb.
	2917.3700	-- Dimethyl terephthalate	a.v.	35%	lb.
	2917.3900	-- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
29.18		<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>  - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			

2918.1100	-- Lactic acid, its salts and esters	a.v.	35%	lb.
2918.1200	-- Tartaric acid	a.v.	35%	lb.
2918.1300	-- Salts and esters of tartaric acid	a.v.	35%	lb.
2918.1400	-- Citric acid	a.v.	35%	lb.
2918.1500	-- Salts and esters of citric acid	a.v.	35%	lb.
2918.1600	-- Gluconic acid, its salts and esters	a.v.	35%	lb.
2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	a.v.	35%	lb.
2918.1900	-- Other	a.v.	35%	lb.
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.2100	-- Salicylic acid and its salts	a.v.	35%	lb.
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	a.v.	35%	lb.
2918.2300	-- Other esters of salicylic acid and their salts	a.v.	35%	lb.
2918.2900	-- Other	a.v.	35%	lb.
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	a.v.	35%	lb.
2918.9000	- Other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		<b>VIII.- ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.19</b>	2919.0000	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	a.v.	35%	lb.
<b>29.20</b>		<b>Esters of other inorganic acids (excluding esters of</b>			

29.21		<b>hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
	2920.1000	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	a.v.	35%	lb.
	2920.9000	- Other	a.v.	35%	lb.
		<b>IX. - NITROGEN-FUNCTION COMPOUNDS</b>			
		<b>Amine-function compounds.</b>			
		- Acyclic monoamines and their derivatives; salts thereof:			
	2921.1100	-- Methylamine, di- or trimethylamine and their salts	a.v.	35%	lb.
	2921.1200	-- Diethylamine and its salts	a.v.	35%	lb.
	2921.1900	-- Other	a.v.	35%	lb.
		- Acyclic polyamines and their derivatives; salts thereof:			
2921.2100	-- Ethylenediamine and its salts	a.v.	35%	lb.	
2921.2200	-- Hexamethylenediamine and its salts	a.v.	35%	lb.	
2921.2900	-- Other	a.v.	35%	lb.	
2921.3000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Aromatic monamines and their derivatives; salts thereof:			
	2921.4100	-- Aniline and its salts	a.v.	35%	lb.
	2921.4200	-- Aniline derivatives and their salts	a.v.	35%	lb.
	2921.4300	-- Toluidines and their derivatives; salts thereof	a.v.	35%	lb.
	2921.4400	-- Diphenylamine and its derivatives; salts thereof	a.v.	35%	lb.
	2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-	a.v.	35%	lb.

29.22	2921.4900	naphthylamine (beta-naphthylamine) and their derivatives; salts thereof -- Other	a.v.	35%	lb.
	2921.5100	- Aromatic polyamines and their derivatives; salts thereof: -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	a.v.	35%	lb.
	2921.5900	-- Other	a.v.	35%	lb.
		<b>Oxygen-function amino-compounds.</b>			
		- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:			
	2922.1100	-- Monoethanolamine and its salts	a.v.	35%	lb.
	2922.1200	-- Diethanolamine and its salts	a.v.	35%	lb.
	2922.1300	-- Triethanolamine and its salts	a.v.	35%	lb.
	2922.1900	-- Other	a.v.	35%	lb.
		- Amino naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2922.2100	-- Aminohydroxynaphthalene-sulphonic acids and their salts	a.v.	35%	lb.
	2922.2200	-- Anisidines, dianisidines, phenetidines, and their salts	a.v.	35%	lb.
	2922.2900	-- Other	a.v.	35%	lb.
	2922.3000	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof  - Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:	a.v.	35%	lb.
	2922.4100	-- Lysine and its esters;	a.v.	35%	lb.

		salts thereof			
	2922.4200	-- Glutamic acid and its salts	a.v.	35%	lb.
	2922.4300	-- Anthranilic acid and its salts	a.v.	35%	lb.
	2922.4900	-- Other	a.v.	35%	lb.
	2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	a.v.	35%	lb.
<b>29.23</b>		<b>Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.</b>			
	2923.1000	- Choline and its salts	a.v.	35%	lb.
	2923.2000	- Lecithins and other phosphoaminolipids	a.v.	35%	lb.
	2923.9000	- Other	a.v.	35%	lb.
<b>29.24</b>		<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>			
	2924.1000	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	a.v.	35%	lb.
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	2924.2100	-- Ureines and their derivatives; salts thereof	a.v.	35%	lb.
	2924.2200	-- 2-Acetamidobenzoic acid	a.v.	35%	lb.
	2924.2900	-- Other	a.v.	35%	lb.
<b>29.25</b>		<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>			
		- Imides and their derivatives; salts thereof:			
	2925.1100	-- Saccharin and its salts	a.v.	35%	lb.
	2925.1900	-- Other	a.v.	35%	lb.
	2925.2000	- Imines and their derivatives; salts thereof	a.v.	35%	lb.
<b>29.26</b>		<b>Nitrile-function compounds.</b>			

	2926.1000	- Acrylonitrile	a.v.	35%	lb.
	2926.2000	- 1-Cyanoguanidine (dicyandiamide)	a.v.	35%	lb.
	2926.9000	- Other	a.v.	35%	lb.
<b>29.27</b>	2927.0000	<b>Diazo-, azo- or azoxy- compounds.</b>	a.v.	35%	lb.
<b>29.28</b>	2928.0000	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	a.v.	35%	lb.
<b>29.29</b>		<b>Compounds with other nitrogen function.</b>			
	2929.1000	- Isocyanates	a.v.	35%	lb.
	2929.9000	- Other	a.v.	35%	lb.
		<b>X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>			
<b>29.30</b>		<b>Organo-sulphur compounds.</b>			
	2930.1000	- Dithiocarbonates (xanthates)	a.v.	35%	lb.
	2930.2000	- Thiocarbamates and dithiocarbamates	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	2930.3000	- Thiuram mono-, di - or tetrasulphides	a.v.	35%	lb.
	2930.4000	- Methionine	a.v.	35%	lb.
	2930.9000	- Other	a.v.	35%	lb.
<b>29.31</b>	2931.0000	<b>Other organo-inorganic compounds.</b>	a.v.	35%	lb.
<b>29.32</b>		<b>Heterocyclic compounds with oxygen hetero-atom (s) only.</b>			
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
	2932.1100	-- Tetrahydrofuran	a.v.	35%	lb.
	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	a.v.	35%	lb.
	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	a.v.	35%	lb.
	2932.1900	-- Other	a.v.	35%	lb.

29.33	2932.2100	- Lactones: -- Coumarin, methylcoumarins and ethylcoumarins	a.v.	35%	lb.
	2932.2900	-- Other lactones	a.v.	35%	lb.
	2932.9100	- Other: -- Isosafrole	a.v.	35%	lb.
		2932.9200	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	a.v.	35%
	2932.9300	-- Piperonal	a.v.	35%	lb.
	2932.9400	-- Safrole	a.v.	35%	lb.
	2932.9900	-- Other	a.v.	35%	lb.
		<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>  - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	2933.1100	-- Phenazone (antipyrin) and its derivatives	a.v.	35%	lb.
	2933.1900	-- Other	a.v.	35%	lb.
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
	2933.2100	-- Hydantoin and its derivatives	a.v.	35%	lb.
	2933.2900	-- Other	a.v.	35%	lb.
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
	2933.3100	-- Pyridine and its salts	a.v.	35%	lb.
	2933.3200	-- Piperidine and its salts	a.v.	35%	lb.
	2933.3900	-- Other	a.v.	35%	lb.
	2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	a.v.	35%	lb.
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or			

	2933.5100	piperazine ring in the structure: -- Malonylurea (barbituric acid) and its derivatives; salts thereof	a.v.	35%	lb.
	2933.5900	-- Other - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	a.v.	35%	lb.
	2933.6100	-- Melamine	a.v.	35%	lb.
	2933.6900	-- Other - Lactams:	a.v.	35%	lb.
	2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	a.v.	35%	lb.
	2933.7900	-- Other lactams	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>29.34</b>	2933.9000	- Other <b>Nucleic acids and their salts; other heterocyclic compounds.</b>	a.v.	35%	lb.
	2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	a.v.	35%	lb.
	2934.2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	a.v.	35%	lb.
	2934.3000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	a.v.	35%	lb.
	2934.9000	- Other	a.v.	35%	lb.
<b>29.35</b>	2935.0000	<b>Sulphonamides.</b>	a.v.	35%	lb.
<b>29.36</b>		<b>XI. - PROVITAMINS, VITAMINS AND HORMONES</b> <b>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.</b>			

2936.1000	- Provitamins, unmixed	a.v.	Free	lb.
	- Vitamins and their derivatives, unmixed:			
2936.2100	-- Vitamins A and their derivatives	a.v.	Free	lb.
2936.2200	-- Vitamin B <sub>1</sub> and its derivatives	a.v.	Free	lb.
2936.2300	-- Vitamin B <sub>2</sub> and its derivatives	a.v.	Free	lb.
2936.2400	-- D-or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	a.v.	Free	lb.
2936.2500	-- Vitamin B <sub>6</sub> and its derivatives	a.v.	Free	lb.
2936.2600	-- Vitamin B <sub>12</sub> and its derivatives	a.v.	Free	lb.
2936.2700	-- Vitamin C and its derivatives	a.v.	Free	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
29.37	2936.2800	-- Vitamin E and its derivatives	a.v.	Free	lb.
	2936.2900	-- Other vitamins and their derivatives	a.v.	Free	lb.
	2936.9000	- Other, including natural concentrates	a.v.	Free	lb.
		<b>Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.</b>			
	2937.1000	- Pituitary (anterior) or similar hormones, and their derivatives  - Adrenal cortical hormones and their derivatives:	a.v.	35%	lb.
	2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	a.v.	35%	lb.
	2937.2200	-- Halogenated derivatives of adrenal cortical hormones	a.v.	35%	lb.
	2937.2900	-- Other  - Other hormones and their derivatives; other steroids used primarily as hormones:	a.v.	35%	lb.

	2937.9100	-- Insulin and its salts	a.v.	35%	lb.
	2937.9200	-- Oestrogens and progestogens	a.v.	35%	lb.
	2937.9900	-- Other	a.v.	35%	lb.
<b>29.38</b>		<b>XII. - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>			
		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>			
	2938.1000	- Rutoside (rutin) and its derivatives	a.v.	35%	lb.
	2938.9000	- Other	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>29.39</b>		<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>			
	2939.1000	- Alkaloids of opium and their derivatives; salts thereof	a.v.	35%	lb.
		- Alkaloids of cinchona and their derivatives; salts thereof:			
	2939.2100	-- Quinine and its salts	a.v.	35%	lb.
	2939.2900	-- Other	a.v.	35%	lb.
	2939.3000	- Caffeine and its salts	a.v.	35%	lb.
		- Ephedrines and their salts:			
	2939.4100	-- Ephedrine and its salts	a.v.	35%	lb.
	2939.4200	-- Pseudoephedrine (INN) and its salts	a.v.	35%	lb.
	2939.4900	-- Other	a.v.	35%	lb.
	2939.5000	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	a.v.	35%	lb.
		- Alkaloids of rye ergot and their derivatives; salts thereof:			
	2939.6100	-- Ergometrine (INN) and	a.v.	35%	lb.

		its salts			
	2939.6200	-- Ergotamine (INN) and its salts	a.v.	35%	lb.
	2939.6300	-- Lysergic acid and its salts	a.v.	35%	lb.
	2939.6900	-- Other	a.v.	35%	lb.
	2939.7000	- Nicotine and its salts	a.v.	35%	lb.
	2939.9000	- Other	a.v.	35%	lb.
		<b>XIII. - OTHER ORGANIC COMPOUNDS</b>			
<b>29.40</b>	2940.0000	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.</b>	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>29.41</b>		<b>Antibiotics.</b>			
	2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	a.v.	35%	lb.
	2941.2000	- Streptomycins and their derivatives; salts thereof	a.v.	35%	lb.
	2941.3000	- Tetracyclines and their derivatives; salts thereof	a.v.	35%	lb.
	2941.4000	- Chloramphenicol and its derivatives; salts thereof	a.v.	35%	lb.
	2941.5000	- Erythromycin and its derivatives; salts thereof	a.v.	35%	lb.
	2941.9000	- Other	a.v.	35%	lb.
<b>29.42</b>	2942.0000	<b>Other organic compounds.</b>	a.v.	35%	lb.

**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) (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
- (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) Soap or other products of heading No. 34.01 containing added medicaments;

- (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
- (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).
2. - For the purposes of heading No. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. - For the purposes of headings Nos. 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 No. 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 No. 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 and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics;
  - (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; and
  - (h) Chemical contraceptive preparations based on hormones or spermicides.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>30.01</b>		<b>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.</b>			
	3001.1000	- Glands and other organs, dried, whether or not powdered	a.v.	35%	lb.
	3001.2000	- Extracts of glands or other organs or of their secretions	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3001.9000	- Other	a.v.	35%	lb.
<b>30.02</b>		<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products.</b>			
	3002.1000	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	-	Free	lb.
	3002.2000	- Vaccines for human medicine	-	Free	lb.
	3002.3000	- Vaccines for veterinary medicine	-	Free	lb.
	3002.9000	- Other	-	Free	lb.
<b>30.03</b>		<b>Medicaments (excluding goods of heading No. 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.</b>			
	3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	-	Free	lb.
	3003.2000	- Containing other antibiotics	-	Free	lb.
		- Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
	3003.3100	-- Containing insulin	-	Free	lb.
	3003.3900	-- Other	-	Free	lb.
	3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	-	Free	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
30.04	3003.9000	- Other  <b>Medicaments (excluding goods of heading No. 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.</b>	-	Free	lb.	
	3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	-	Free	lb.	
	3004.2000	- Containing other antibiotics  - Containing hormones or other products of heading No 29.37 but not containing antibiotics:	-	Free	lb.	
	3004.3100	-- Containing insulin	-	Free	lb.	
	3004.3200	-- Containing adrenal cortical hormones	-	Free	lb.	
	3004.3900	-- Other	-	Free	lb.	
	3004.4000	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	-	Free	lb.	
	3004.5000	- Other medicaments containing vitamins or other products of heading No. 29.36	-	Free	lb.	
	30.05	3004.9000	- Other  <b>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.</b>	-	Free	lb.
		3005.1000	- Adhesive dressings and other articles having an adhesive layer	a.v.	30%	lb.
3005.9000		- Other	a.v.	30%	lb.	
TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-	

	NO.		DUTY	DUTY	CATION
<b>30.06</b>		<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>			
	3006.1000	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	a.v.	30%	lb.
	3006.2000	- Blood-grouping reagents	a.v.	30%	lb.
	3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	a.v.	30%	lb.
	3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	a.v.	30%	lb.
	3006.5000	- First-aid boxes and kits	a.v.	30%	lb.
	3006.6000	- Chemical contraceptive preparations based on hormones or spermicides	a.v.	30%	lb.

### **Chapter 31 Fertilisers**

#### **Notes.**

1. - This Chapter does not cover:

- (a) Animal blood of heading No. 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below) ; or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).

2. - Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

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

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods

described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

- (D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. - Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

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

- (i) Basic slag;
- (ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogen-orthophosphate 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 No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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 hydrogen-orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. - For the purposes of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
31.01	3101.0000	<b>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.</b>	a.v.	35%	100 lb.
31.02	3102.1000	<b>Mineral or chemical fertilisers nitrogenous.</b> - Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	a.v.	35%	100 lb.

	3102.2100	- Ammonium sulphate	a.v.	35%	100 lb.
	3102.2900	- Other	a.v.	35%	100 lb.
	3102.3000	- Ammonium nitrate, whether or not in aqueous solution	a.v.	35%	lb.
	3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	a.v.	35%	lb.
	3102.5000	- Sodium nitrate	-	Free	100 lb.
	3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	a.v.	35%	lb.
	3102.7000	- Calcium cyanamide	a.v.	35%	100 lb.
	3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	a.v.	35%	100 lb.
	3102.9000	- Other, including mixtures not specified in the foregoing subheadings	a.v.	35%	100 lb.
<b>31.03</b>		<b>Mineral or chemical fertilisers, phosphatic.</b>			
	3103.1000	- Superphosphates	a.v.	35%	100 lb.
	3103.2000	- Basic slag	a.v.	35%	100 lb.
	3103.9000	- Other	a.v.	35%	100 lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>31.04</b>		<b>Mineral or chemical fertilisers, potassic.</b>			
	3104.1000	- Carnallite, sylvite and other crude natural potassium salts	a.v.	35%	100 lb.
	3104.2000	- Potassium chloride	a.v.	35%	100 lb.
	3104.3000	- Potassium sulphate	a.v.	35%	100 lb.
	3104.9000	- Other	a.v.	35%	100 lb.
<b>31.05</b>		<b>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 (22 lb.).</b>			
	3105.1000	- Goods of this Chapter in	a.v.	35%	100 lb.

	tablets or similar forms or in packages of a gross weight not exceeding 10 kg (22 lb.)			
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	a.v.	35%	100 lb.
3105.3000	- Diammonium hydrogen-orthophosphate (diammonium phosphate)	-	Free	100 lb.
3105.4000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)	a.v.	35%	100 lb.
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.5100	-- Containing nitrates and phosphates	a.v.	35%	100 lb.
3105.5900	-- Other	a.v.	35%	100 lb.
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	a.v.	35%	100 lb.
3105.9000	- Other	a.v.	35%	100 lb.

### Chapter 32

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

##### **Notes.**

1. - This Chapter does not cover:

- (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
- (b) Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
- (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15) .

2. - Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. - Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12) , or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. - Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 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 No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>32.01</b>		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>			
	3201.1000	- Quebracho extract	a.v.	35%	lb.
	3201.2000	- Wattle extract	a.v.	35%	lb.
	3201.9000	- Other	a.v.	35%	lb.
<b>32.02</b>		<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>			
	3202.1000	- Synthetic organic tanning substances	a.v.	35%	lb.
	3202.9000	- Other	a.v.	35%	lb.
<b>32.03</b>	3203.0000	<b>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.</b>	a.v.	35%	lb.
<b>32.04</b>		<b>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.</b>			
		- Synthetic organic			

	3204.1100	colouring matter and preparations based thereon as specified in Note 3 to this Chapter: -- Disperse dyes and preparations based thereon	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	a.v.	35%	lb.
	3204.1300	-- Basic dyes and preparations based thereon	a.v.	35%	lb.
	3204.1400	-- Direct dyes and preparations based thereon	a.v.	35%	lb.
	3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	a.v.	35%	lb.
	3204.1600	-- Reactive dyes and preparations based thereon	a.v.	35%	lb.
	3204.1700	-- Pigments and preparations based thereon	a.v.	35%	lb.
	3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	a.v.	35%	lb.
	3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents	a.v.	35%	lb.
	3204.9000	- Other	a.v.	35%	lb.
<b>32.05</b>	3205.0000	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	a.v.	35%	lb.
<b>32.06</b>		<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>			
	3206.1100	- Pigments and preparations based on titanium dioxide : -- Containing 80 % or more by weight of titanium dioxide calculated on the dry weight	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
32.07	3206.1900	-- Other	a.v.	35%	lb.
	3206.2000	- Pigments and preparations based on chromium compounds	a.v.	35%	lb.
	3206.3000	- Pigments and preparations based on cadmium compounds	a.v.	35%	lb.
		- Other colouring matter and other preparations:			
	3206.4100	-- Ultramarine and preparations based thereon	a.v.	35%	lb.
	3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	a.v.	35%	lb.
	3206.4300	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferrocyanides)	a.v.	35%	lb.
	3206.4900	-- Other	a.v.	35%	lb.
	3206.5000	- Inorganic products of a kind used as luminophores	a.v.	35%	lb.
		<b>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.</b>			
	3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	a.v.	35%	lb.
	3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	a.v.	35%	lb.
	3207.3000	- Liquid lustres and similar preparations	a.v.	35%	lb.
	3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
32.08		<b>Paints and varnishes (including enamels and lacquers) based on</b>			

		<b>synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>			
	3208.10	- Based on polyesters:			
	3208.1010	--- Varnishes and lacquers	a.v.	35%	gallon
	3208.1020 [cdliii]*	--- Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints)	a.v.	35%	gallon
	3208.1090 [cdliii]*	--- Other	a.v.	35%	gallon
	3208.20	- Based on acrylic or vinyl polymers:			
	3208.2010	--- Varnishes and lacquers	a.v.	35%	gallon
	3208.2020 [cdliv]*	--- Vinyl paints and enamels	a.v.	35%	gallon
	3208.2030 [cdliv]*	--- Acrylic paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints)	a.v.	35%	gallon
	3208.2090 [cdliv]*	--- Other	a.v.	35%	gallon
	3208.90	- Other:			
	3208.9010	--- Varnishes and lacquers	a.v.	35%	gallon
	3208.9020 [cdlviii]*	--- Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints)	a.v.	35%	gallon
	3208.9090 [cdlviii]*	--- Other	a.v.	35%	gallon
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>			
	3209.10	- Based on acrylic or vinyl polymers:			

	3209.1010	--- Varnishes and lacquers	a.v.	35%	gallon
	3209.1020 [cdlix]*	--- Vinyl paints and enamels	a.v.	35%	gallon
	3209.1030 [cdlx]*	--- Acrylic gloss latex	a.v.	35%	gallon
	3209.1090 [cdlx]*	--- Other acrylic	a.v.	35%	gallon
	3209.9000	- Other	a.v.	35%	gallon
<b>32.10</b>	3210.00	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>			
	3210.0010	--- Paints and enamels	a.v.	35%	gallon
	3210.0090	--- Other	a.v.	35%	gallon
<b>32.11</b>	3211.0000	<b>Prepared driers.</b>	a.v.	35%	lb.
<b>32.12</b>		<b>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.</b>			
	3212.1000	- Stamping foils	a.v.	35%	lb.
	3212.9000	- Other	a.v.	35%	lb.
<b>32.13</b>		<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3213.1000	- Colours in sets	a.v.	30%	lb.
	3213.9000	- Other	a.v.	35%	lb.
<b>32.14</b>		<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.</b>			
	3214.10	- Glaziers' putty, grafting putty, resin cements,			

		caulking compounds and other mastics; painters' fillings:			
	3214.1010 [cdlxiii]*	--- Joint compounds	a.v.	40%	lb.
	3214.1090	--- Other	a.v.	35%	lb.
	3214.9000	- Other	a.v.	35%	lb.
<b>32.15</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
		- Printing ink:			
	3215.1100	-- Black	a.v.	20%	lb.
	3215.1900	-- Other	a.v.	20%	lb.
	3215.9000	- Other	a.v.	35%	lb.

**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 No. 13.01 or 13.02;
  - (b) Soap or other products of heading No. 34.01; or
  - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. - The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. - Headings Nos. 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 No. 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.

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
	3301.1100	fruit: -- Of bergamot	a.v.	35%	lb.	
33.02	3301.1200	-- Of orange	a.v.	35%	lb.	
	3301.1300	-- Of lemon	a.v.	35%	lb.	
	3301.1400	-- Of lime	a.v.	35%	lb.	
	3301.1900	-- Other	a.v.	35%	lb.	
		- Essential oils other than those of citrus fruit:				
	3301.2100	-- Of geranium	a.v.	35%	lb.	
	3301.2200	-- Of jasmine	a.v.	35%	lb.	
	3301.2300	-- Of lavender or of lavandin	a.v.	35%	lb.	
	3301.2400	-- Of peppermint ( <i>Mentha piperita</i> )	a.v.	35%	lb.	
	3301.2500	-- Of other mints	a.v.	35%	lb.	
	3301.2600	-- Of vetiver	a.v.	35%	lb.	
	3301.2900	-- Other	a.v.	35%	lb.	
	3301.3000	- Resinoids	a.v.	35%	lb.	
	3301.9000	- Other	a.v.	35%	lb.	
		<b>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.</b>				
33.03	3302.1000	- Of a kind used in the food or drink industries	a.v.	35%	lb.	
	3302.9000	- Other	a.v.	35%	lb.	
	3303.00	<b>Perfumes and toilet waters.</b>				
	3303.0010	--- Perfumes	-	Free	lb.	
	3303.0020	-- Eau de cologne	-	Free	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
	3303.0030	--- Bay rum	a.v.	15%	lb.	
	3303.0090	--- Other toilet waters	-	Free	lb.	

<b>33.04</b>		<b>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.</b>			
	3304.1000	- Lip make-up preparations	a.v.	35%	lb.
	3304.2000	- Eye make-up preparations	a.v.	35%	lb.
	3304.3000	- Manicure or pedicure preparations	a.v.	35%	lb.
		- Other:			
	3304.9100	-- Powders, whether or not compressed	a.v.	35%	lb.
	3304.9900	-- Other	a.v.	35%	lb.
<b>33.05</b>		<b>Preparations for use on the hair.</b>			
	3305.1000	- Shampoos	a.v.	30%	lb.
	3305.2000	- Preparations for permanent waving or straightening	a.v.	30%	lb.
	3305.3000	- Hair lacquers	a.v.	30%	lb.
	3305.9000	- Other	a.v.	30%	lb.
<b>33.06</b>		<b>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.</b>			
	3306.10	- Dentifrices:			
	3306.1010	--- Toothpastes	-	Free	lb.
	3306.1020	--- Denture cleaners	-	Free	lb.
	3306.1030	--- Tooth powders	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3306.1090	--- Other	a.v.	35%	lb.
	3306.2000	- Yarn used to clean between the teeth (dental floss)	a.v.	35%	lb.
	3306.90	- Other			
	3306.9010	--- Denture fixative pastes	a.v.	35%	lb.
	3306.9090	--- Other	a.v.	35%	lb.
<b>33.07</b>		<b>Pre-shave, shaving or</b>			

	<b>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.</b>			
3307.1000	- Pre-shave, shaving or after-shave preparations	a.v.	35%	lb.
3307.2000	- Personal deodorants and antiperspirants	a.v.	35%	lb.
3307.3000	- Perfumed bath salts and other bath preparations	a.v.	35%	lb.
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:			
3307.4100	-- "Agarbatti" and other odoriferous preparations which operate by burning	a.v.	35%	lb.
3307.4900	-- Other	a.v.	35%	lb.
3307.9000	- Other	a.v.	35%	lb.

### 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 No. 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 No. 33.05, 33.06 or 33.07).
2. - For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 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 No. 34.05 as "scouring powders and similar preparations".
3. - For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature:
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. - In heading No. 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 No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

- (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (B) Products obtained by mixing different waxes;
- (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading No. 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>34.01</b>		<b>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 soaps; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b>			
	3401.11	-- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
		-- For toilet use (including medicated products) :			
	3401.1110	--- Abrasive soaps	a.v.	20%	lb.
	3401.1120	--- Floating and deodorant soap	a.v.	20%	lb.
	3401.1130	--- Disinfectant soaps	a.v.	20%	lb.
	3401.1140	--- Medicated soaps	a.v.	20%	lb.
	3401.1150	--- Shaving soaps	a.v.	20%	lb.
	3401.1190	--- Other	a.v.	20%	lb.
	3401.19	-- Other:			
	3401.1910	--- Household soaps	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3401.1920	--- Industrial soaps	a.v.	35%	lb.

	3401.1990	--- Other	a.v.	35%	lb.
	3401.20	- Soap in other forms:			
	3401.2010	--- Liquid soaps	a.v.	35%	lb.
	3401.2020	--- Soap flakes and powders	-	Free	lb.
	3401.2030	--- Soft soap	a.v.	35%	lb.
	3401.2090	--- Other	a.v.	35%	lb.
<b>34.02</b>		<b>Organic surface-active agents (other than soap) ; surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.</b>			
		- Organic surface-active agents, whether or not put up for retail sale:			
	3402.1100	-- Anionic	a.v.	35%	lb.
	3402.1200	-- Cationic	a.v.	35%	lb.
	3402.1300	-- Non-ionic	a.v.	35%	lb.
	3402.1900	-- Other	a.v.	35%	lb.
	3402.20	- Preparations put up for retail sale:			
	3402.2010	--- Laundry detergent (liquid)	a.v.	30%	lb.
	3402.2020	--- Dishwashing liquid	a.v.	30%	lb.
	3402.2030	--- Other liquid detergent	a.v.	30%	lb.
	3402.2040	--- Laundry detergent in powder form	-	Free	lb.
	3402.2050	--- Other detergent in powder form	-	Free	lb.
	3402.2060	--- Liquid bleaches <small>[cdlxiii]*</small>	a.v.	35%	lb.
	3402.2070	--- Other bleaches	a.v.	35%	lb.
	3402.2090	--- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>34.03</b>	3402.9000	- Other <b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations</b>	a.v.	35%	lb.

		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:			
	3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	a.v.	35%	gallon
	3403.1900	-- Other	a.v.	3.5%	gallon
		- Other:			
	3.103.9100	-- Preparations, for the treatment of textile materials, leather, furskins or other materials	a.v.	35%	gallon
	3403.9900	-- Other	a.v.	35%	gallon
<b>34.04</b>		<b>Artificial waxes and prepared waxes.</b>			
	3404.1000	- Of chemically modified lignite	a.v.	35%	gallon
	3404.2000	- Of polyethylene glycol	a.v.	35%	gallon
	340.9000	- Other	a.v.	35%	gallon
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>34.05</b>		<b>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 No. 34.04.</b>			
	3405.1000	- Polishes, creams and similar preparations for footwear or leather	a.v.	35%	lb.
	3405.2000	- Polishes, creams and similar preparations for the	a.v.	35%	lb.

		maintenance of wooden furniture, floors or other woodwork			
	3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	a.v.	35%	lb.
	3405.4000	- Scouring pastes and powders and other scouring preparations	a.v.	35%	lb.
	3405.9000	- Other	a.v.	35%	lb.
<b>34.06</b>	3406.0000	<b>Candles, tapers and the like.</b>	a.v.	35%	lb.
<b>34.07</b>	3407.0000	<b>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).</b>	a.v.	35%	lb.

### Chapter 35

#### *Albuminoidal substances; modified starches; glues; enzymes*

##### Notes.

1. - This Chapter does not cover:

- (a) Yeasts (heading No. 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 No. 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading No. 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2 - For the purposes of heading No. 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 No. 17.02.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>35.01</b>		<b>Casein, caseinates and other casein derivatives; casein glues.</b>			
	3501.1000	- Casein	a.v.	35%	lb.
	3501.9000	- Other	a.v.	35%	lb.
<b>35.02</b>		<b>Albumins (including</b>			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		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:			
	3502.1100	-- Dried	a.v.	35%	lb.
	3502.1900	-- Other	a.v.	35%	lb.
	3502.2000	- Milk albumin, including concentrates of two or more whey proteins	a.v.	35%	lb.
	3502.9000	- Other	a.v.	35%	lb.
<b>35.03</b>	3503.0000	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.</b>	a.v.	35%	lb.
<b>35.04</b>	3504.0000	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included hide powder, whether or not chromed.</b>	a.v.	35%	lb.
<b>35.05</b>		<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>			
	3505.1000	- Dextrins and other modified starches	a.v.	35%	lb.
	3505.2000	- Glues	a.v.	35%	lb.
<b>35.06</b>		<b>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 (2.2 lb.).</b>			
	3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not	a.v.	35%	lb.

	3506.9100	exceeding a net weight of 1 kg (2.2 lb.). - Other: -- Adhesives based on rubber or plastics (including artificial resins)	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>35.07</b>	3506.9900	-- Other <b>Enzymes; prepared enzymes not elsewhere specified or included.</b>	a.v.	35%	lb.
	3507.1000	- Rennet and concentrates thereof	a.v.	35%	lb.
	3507.9000	- Other	a.v.	35%	lb.

### 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 No. 36.06 applies only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>36.01</b>	3601.0000	<b>Propellant powders.</b>	a.v.	35%	lb.
<b>36.02</b>	3602.00	<b>Prepared explosives, other than propellant powders.</b>			
	3602.0010	--- Dynamite	a.v.	35%	lb.
	3602.0090	--- Other	a.v.	35%	lb.
<b>36.03</b>	3603.0000	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>	a.v.	35%	lb.
<b>36.04</b>		<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>			
	3604.10	- Fireworks:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3604.1010	--- Firecrackers and impact flash salute	a.v.	35%	lb.
	3604.1090	--- Other	a.v.	35%	lb.
	3604.9000	- Other	a.v.	35%	lb.
<b>36.05</b>	3605.0000	<b>Matches, other than pyrotechnic articles of heading No. 36.04.</b>	a.v.	35%	lb.
<b>36.06</b>		<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>			
	3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup> (18.31 cubic inches)	a.v.	35%	lb.
	3606.9000	- Other	a.v.	35%	lb.

**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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>37.01</b>		<b>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.</b>			
	3701.1000	- For X-ray	a.v.	15%	sq. ft.
	3701.2000	- Instant print film	a.v.	15%	lb.
	3701.3000	- Other plates and film, with any side exceeding 255 mm (10.04 inches)	a.v.	15%	sq. ft.
		- Other:			
	3701.9100	-- For colour photography (polychrome)	a.v.	15%	lb.
	3701.9900	-- Other	a.v.	15%	sq. ft.
<b>37.02</b>		<b>Photographic film in</b>			

		<b>rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>			
	3702.1000	- For X-ray	a.v.	15%	sq. ft.
	3702.2000	- Instant print film	a.v.	15%	sq. ft.
		- Other film, without perforations, of a width not exceeding 105 mm:			
	3702.3100	-- For colour photography (polychrome)	a.v.	15%	No.
	3702.3200	-- Other, with silver halide emulsion	a.v.	15%	sq. ft.
	3702.3900	-- Other	a.v.	15%	sq. ft.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other film, without perforations, of a width exceeding 105 mm:			
	3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	a.v.	15%	sq. ft.
	3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	a.v.	15%	sq. ft.
	3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	a.v.	15%	sq. ft.
	3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm	a.v.	15%	sq. ft.
		- Other film, for colour photography (polychrome):			
	3202.5100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	a.v.	15%	100 ft.
	3702.5200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	a.v.	15%	100 ft.
	3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	a.v.	15%	100 ft.
	3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding	a.v.	15%	100 ft.

	3702.5500	30 m, other than for slides -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	a.v.	15%	100 ft.
	3702.5600	-- Of a width exceeding 35 mm	a.v.	15%	100 ft.
	3702.9100	- Other: -- Of a width not exceeding 16 mm and of a length not exceeding 14 m	a.v.	15%	100 ft.
	3702.9200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	a.v.	15%	100 ft.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3702.9300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	a.v.	15%	100 ft.
	3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	a.v.	15%	100 ft.
	3702.9500	-- Of a width exceeding 35 mm	a.v.	15%	100 ft.
<b>37.03</b>		<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>			
	3703.1000	- In rolls of a width exceeding 610 mm (24.02 inches)	a.v.	15%	lb.
	3703.2000	- Other, for colour photography (polychrome)	a.v.	15%	lb.
	3703.9000	- Other	a.v.	15%	lb.
<b>37.04</b>	3704.0000	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>	-	Free	lb.
<b>37.05</b>		<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>			
	3705.1000	- For offset reproduction	a.v.	35%	lb.
	3705.2000	- Microfilms	a.v.	35%	lb.
	3705.9000	- Other	a.v.	35%	lb.
<b>37.06</b>		<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>			

3706.1000	- Of a width of 35 mm or more	-	Free	100 ft.
3706.90	- Other:			
3706.9010	--- Of a width not exceeding 16 mm and of a kind not suitable for public or commercial exhibition or sale	-	Free	100 ft.
3706.9090	--- Other	-	Free	100 ft.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>37.07</b>		<b>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.</b>			
	3707.1000	- Sensitising emulsions	a.v.	35%	lb.
	3707.9000	- Other	a.v.	35%	lb.

**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 No. 38.01);
  - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
  - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
  - (4) Products specified in Note 2(a) or 2(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 No. 21.06);
- (c) Medicaments (heading No. 30.03 or 30.04); or
- (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 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. - Heading No. 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>38.01</b>		<b>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.</b>			
	3801.1000	- Artificial graphite	a.v.	35%	lb.
	3801.2000	- Colloidal or semi-colloidal graphite	a.v.	35%	lb.
	3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	a.v.	35%	lb.
	3801.9000	- Other	a.v.	35%	lb.
<b>38.02</b>		<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>			
	3802.1000	- Activated carbon	a.v.	35%	lb.
	3802.9000	- Other	a.v.	35%	lb.
<b>38.03</b>	3803.0000	<b>Tall oil, whether or not refined.</b>	a.v.	35%	lb.
<b>38.04</b>	3804.0000	<b>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 No. 38.03.</b>	a.v.	35%	lb.
<b>38.05</b>		<b>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 paracymene; pine oil containing alpha terpineol as the main constituent.</b>			
	3805.1000	- Gum, wood or sulphate turpentine oils	a.v.	15%	lb.
	3805.2000	- Pine oil	a.v.	35%	lb.
	3805.9000	- Other	a.v.	35%	lb.
<b>38.06</b>		<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3806.1000	- Rosin and resin acids	a.v.	35%	lb.
	3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	a.v.	35%	lb.
	3806.3000	- Ester gums	a.v.	35%	lb.
	3806.9000	- Other	a.v.	35%	lb.
<b>38.07</b>	3807.0000	<b>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.</b>	a.v.	35%	lb.
<b>38.08</b>		<b>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).</b>			
	3808.1000	- Insecticides	a.v.	35%	lb.
	3808.2000	- Fungicides	a.v.	35%	lb.
	3808.3000	- Herbicides, anti-sprouting products and plant-growth regulators:			
	3808.3010	--- Herbicides	a.v.	35%	lb.
	3808.3090	--- Other	a.v.	35%	lb.
	3808.4000	--- Disinfectants	a.v.	35%	lb.
	3803.90	--- Other			
	3808.9010	- Acaricides, Molluscicides and Nematocides	a.v.	35%	lb.
	3808.9020	- Rodenticides	a.v.	35%	lb.
	3808.9090	--- Other	a.v.	35%	lb.
<b>38.09</b>		<b>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,</b>			

	3809.1000	<b>not elsewhere specified or included.</b> - With a basis of amylaceous substances	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
38.10	3809.9100	- Other: -- Of a kind used in the textile or like industries	a.v.	35%	lb.
	3809.9200	-- Of a kind used in the paper or like industries	a.v.	35%	lb.
	3809.9300	-- Of a kind used in the leather or like industries	a.v.	35%	lb.
		<b>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.</b>			
38.11	3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	a.v.	35%	lb.
	3810.9000	- Other <b>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.</b>	a.v.	35%	lb.
		- Anti-knock preparations:			
	3811.1100	-- Based on lead compounds	a.v.	35%	lb.
	3811.1900	-- Other - Additives for lubricating oils:	a.v.	35%	lb.
	3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	a.v.	35%	lb.
	3811.2900	-- Other	a.v.	35%	lb.
	3811.9000	- Other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>38.12</b>		<b>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.</b>			
	3812.1000	- Prepared rubber accelerators	a.v.	35%	lb.
	3812.2000	- Compound plasticisers for rubber or plastics	a.v.	35%	lb.
	3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	a.v.	35%	lb.
<b>38.13</b>	3813.0000	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	a.v.	35%	lb.
<b>38.14</b>	3814.0000	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	a.v.	35%	lb.
<b>38.15</b>		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>			
		- Supported catalysts:			
	3815.1100	-- With nickel or nickel compounds as the active substance	a.v.	35%	lb.
	3815.1200	-- With precious metal or precious metal compounds as the active substance	a.v.	35%	lb.
	3815.1900	-- Other	a.v.	35%	lb.
	3815.9000	- Other	a.v.	35%	lb.
<b>38.16</b>	3816.0000	<b>Refractory cements, mortars concretes and similar compositions, other than products of heading No. 38.01.</b>	a.v.	35%	lb.
<b>38.17</b>		<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.</b>			
	3817.1000	- Mixed alkylbenzenes	a.v.	35%	lb.
<b>TARIFF</b>	<b>TARIFF</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT</b>	<b>RATE</b>	<b>UNIT FOR</b>

HEADING	TRADE NO.		FOR DUTY	OF DUTY	CLASSIFICATION
	3817.2000	- Mixed alkylnaphthalenes	a.v.	35%	lb.
<b>38.18</b>	3818.0000	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>	a.v.	35%	lb.
<b>38.19</b>	3819.0000	<b>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.</b>	a.v.	35%	lb.
<b>38.20</b>	3820.0000	<b>Anti-freezing preparations and prepared de-icing fluids.</b>	a.v.	35%	lb.
<b>38.21</b>	3821.0000	<b>Prepared culture media for development of micro-organisms.</b>	a.v.	35%	lb.
<b>38.22</b>	3822.0000	<b>Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not a backing, other than those of heading No. 30.02 or 30.06.</b>			
	3822.0010	--- Test strips	-	Free	lb.
	3822.0090	--- Other	a.v.	35%	lb.
<b>38.23</b>		<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>			
		- Industrial monocarboxylic fatty acids; acid oils from refining:			
	3823.1100	-- Stearic acid	a.v.	35%	lb.
	3823.1200	-- Oleic acid	a.v.	35%	lb.
	3823.1300	-- Tall oil fatty acids	a.v.	35%	lb.
	3823.1900	-- Other	a.v.	35%	lb.
	3823.7000	- Industrial fatty alcohols	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>38.24</b>		<b>Prepared binders for foundry moulds or cores; chemical products and</b>			

	<b>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.</b>			
3824.1000	- Prepared binders for foundry moulds or cores	a.v.	35%	lb.
3824.2000	- Naphthenic acids, their water-insoluble salts and their esters	a.v.	35%	lb.
3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	a.v.	35%	lb.
3824.4000	- Prepared additives for cements, mortars or concretes	a.v.	35%	lb.
3824.5000	- Non-refractory mortars and concretes	a.v.	35%	lb.
3824.6000	- Sorbitol other than that of subheading No. 2905.44	a.v.	35%	lb.
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
3824.7100	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	a.v.	35%	lb.
3824.7900	-- Other	a.v.	35%	lb.
3824.9000	- Other	a.v.	35%	lb.

**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 No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Chapter 39  
Plastics and articles thereof**

**Notes.**

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

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

2. - This Chapter does not cover:

- (a) Waxes of heading No. 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading No. 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
- (e) Organic surface-active agents or preparations of heading No. 34.02;
- (f) Gum resins or ester gums (heading No. 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading No. 48.14;
- (m) Goods of Section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) Imitation jewellery of heading No. 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases);
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) 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 Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading No. 39.10);
- (e) Resols (heading No. 39.09) and other prepolymers.

4. - The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

5. - Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. - In headings Nos. 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 No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).
8. - For the purposes of heading No. 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 tubs, pipes and hoses but as profile shapes.
9. - For the purposes of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. - In headings Nos. 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 No. 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 litres;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - (ij) Fittings and mountings intended for permanent installation in or on doors, windows; staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

**Subheading Note.**

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" (e. g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 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 shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
39.01		<b>I. - PRIMARY FORMS</b> <b>Polymers of ethylene, in primary forms.</b>			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
39.02	3901.1000	- Polyethylene having a specific gravity of less than 0.94			
	3901.2000	- Polyethylene having a specific gravity of 0.94 or more	a.v.	35%	lb
	3901.3000	- Ethylene-vinyl acetate copolymers	a.v.	35%	lb.
	3901.9000	- Other	a.v.	35%	lb.
		<b>Polymers of propylene or of other olefins, in primary forms.</b>			

	3902.1000	- Polypropylene	a.v.	35%	lb.
	3902.2000	- Polyisobutylene	a.v.	35%	lb.
	3902.3000	- Propylene copolymers	a.v.	35%	lb.
	3902.9000	- Other	a.v.	35%	lb.
<b>39.03</b>		<b>Polymers of styrene, in primary forms.</b>			
		- Polystyrene:			
	3903.1100	-- Expansible	a.v.	35%	lb.
	3903.1900	-- Other	a.v.	35%	lb.
	3903.2000	- Styrene-acrylonitrile (SAN) copolymers	a.v.	35%	lb.
	3903.3000	- Acrylonitrile-butadiene - styrene (ABS) copolymers	a.v.	35%	lb.
	3903.9000	- Other	a.v.	35%	lb.
<b>39.04</b>		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>			
	3904.1000	- Polyvinyl chloride, not mixed with any other substances	a.v.	35%	lb.
		- Other polyvinyl chloride:			
	3904.2100	-- Non-plasticised	a.v.	35%	lb.
	3904.2200	-- Plasticised	a.v.	35%	lb.
	3904.3000	- Vinyl chloride-vinyl acetate copolymers	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3904.5000	- Vinylidene chloride polymers	a.v.	35%	lb.
		- Fluoro-polymers:			
	3904.6100	-- Polytetrafluoroethylene	a.v.	35%	lb.
	3904.6900	-- Other	a.v.	35%	lb.
	3904.9000	- Other	a.v.	35%	lb.
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>			
		- Polyvinyl acetate:			
	3905.1200	-- In aqueous dispersion	a.v.	35%	lb.
	3905.1900	-- Other	a.v.	35%	lb.
		- Vinyl acetate copolymers:			

	3905.2100	-- In aqueous dispersion	a.v.	35%	lb.
	3905.2900	-- Other	a.v.	35%	lb.
	3905.3000	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	a.v.	35%	lb.
		- Other:			
	3905.9100	-- Copolymers	a.v.	35%	lb.
	3905.9900	-- Other	a.v.	35%	lb.
<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>			
	3906.1000	- Polymethyl methacrylate	a.v.	35%	lb.
	3906.9000	- Other	a.v.	35%	lb.
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonate, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>			
	3907.1000	- Polyacetals	a.v.	35%	lb.
	3907.2000	- Other polyethers	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3907.3000	- Epoxide resins	a.v.	35%	lb.
	3907.4000	- Polycarbonates	a.v.	35%	lb.
	3907.5000	- Alkyd resins	a.v.	35%	lb.
	3907.6000	- Polyethylene terephthalate	a.v.	35%	lb.
		- Other polyesters:			
	3907.9100	-- Unsaturated	a.v.	35%	lb.
	3907.9900	-- Other	a.v.	35%	lb.
<b>39.08</b>		<b>Polyamides in primary forms.</b>			
	3908.1000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	a.v.	35%	lb.
	3908.9000	- Other	a.v.	35%	lb.
<b>39.09</b>		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>			
	3909.1000	- Urea resins; thiourea resins	a.v.	35%	lb.
	3909.2000	- Melamine resins	a.v.	35%	lb.
	3909.3000	- Other amino-resins	a.v.	35%	lb.

	3909.4000	- Phenolic resins	a.v.	35%	lb.
	3909.5000	- Polyurethanes	a.v.	35%	lb.
<b>39.10</b>	3910.0000	<b>Silicones in primary forms.</b>	a.v.	35%	lb.
<b>39.11</b>		<b>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.</b>			
	3911.1000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	a.v.	35%	lb.
	3911.9000	- Other	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>			
		- Cellulose acetates:			
	3912.1100	-- Non-plasticised	a.v.	35%	lb.
	3912.1200	-- Plasticised	a.v.	35%	lb.
	3912.2000	- Cellulose nitrates (including collodions)	a.v.	35%	lb.
		- Cellulose ethers:			
	3912.3100	-- Carboxymethylcellulose and its salts	a.v.	35%	lb.
	3912.3900	-- Other	a.v.	35%	lb.
	3912.9000	- Other	a.v.	35%	lb.
<b>39.13</b>		<b>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.</b>			
	3913.1000	- Alginic acid, its salts and esters	a.v.	35%	lb.
	3913.9000	- Other	a.v.	35%	lb.
<b>39.14</b>	3914.0000	<b>Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.</b>	a.v.	35%	lb.

39.15		<b>II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>			
		<b>Waste, parings and scrap, of plastics.</b>			
	3915.1000	- Of polymers of ethylene	a.v.	35%	lb.
	3915.2000	- Of polymers of styrene	a.v.	35%	lb.
	3915.3000	- Of polymers of vinyl chloride	a.v.	35%	lb.
3915.9000	- Of other plastics	a.v.	35%	lb.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
39.16		<b>Monofilament of which any cross-sectional dimension exceeds 1 mm (0.039 inches), rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>			
	3916.1000	- Of polymers of ethylene	a.v.	35%	lb.
	3916.2000	- Of polymers of vinyl chloride	a.v.	35%	lb.
	3916.9000	- Of other plastics	a.v.	35%	lb.
39.17		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
	3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	a.v.	35%	lb.
		- Tubes, pipes and hoses, rigid:			
	3917.2100 [cdlxiv]*	-- Of polymers of ethylene	a.v.	25%	lb.
	3917.2200 [cdlxv]*	-- Of polymers of propylene	a.v.	25%	lb.
	3917.2300 [cdlxvi]*	-- Of polymers of vinyl chloride	a.v.	25%	lb.
	3917.2900 [cdlxvii]*	-- Of other plastics	a.v.	25%	lb.
		- Other tubes, pipes and hoses:			
3917.3100 [cdlxviii]*	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	a.v.	35%	lb.	
3917.3200 [cdlxix]*	-- Other, not reinforced or otherwise combined with	a.v.	35%	lb.	

		other materials, without fittings			
	3917.3300 [cdlxxj]*	-- Other, not reinforced or otherwise combined with other materials, with fittings	a.v.	35%	lb.
	3917.3900 [cdlxxj]*	-- Other	a.v.	35%	lb.
	3917.4000 [cdlxxij]*	- Fittings	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>39.18</b>		<b>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.</b>			
	3918.1000	- Of polymers of vinyl chloride	a.v.	25%	lb.
	3918.9000	- Of other plastics	a.v.	35%	lb.
<b>39.19</b>		<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>			
	3919.1000	- In rolls of a width not exceeding 20 cm (7.87 inches)	a.v.	35%	lb.
	3919.9000	- Other	a.v.	35%	lb.
<b>39.20</b>		<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>			
	3920.1000	- Of polymers of ethylene	a.v.	35%	lb.
	3920.2000	- Of polymers of propylene	a.v.	35%	lb.
	3920.3000	- Of polymers of styrene	a.v.	35%	lb.
		- Of polymers of vinyl chloride:			
	3920.4100	-- Rigid	a.v.	35%	lb.
	3920.4200	-- Flexible	a.v.	35%	lb.
		- Of acrylic polymers:			
	3920.5100	-- Of polymethyl methacrylate	a.v.	35%	lb.
	3920.5900	-- Other	a.v.	35%	lb.
		- Of polycarbonates,			

		alkyd resins, polyallyl esters or other polyesters:			
	3920.6100	-- Of polycarbonates	a.v.	35%	lb.
	3920.6200	-- Of polyethylene terephthalate	a.v.	35%	lb.
	3920.6300	-- Of unsaturated polyesters	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3920.6900	-- Of other polyesters	a.v.	35%	lb.
		- Of cellulose or its chemical derivatives:			
	3920.7100	-- Of regenerated cellulose	a.v.	35%	lb.
	3920.7200	-- Of vulcanised fibre	a.v.	35%	lb.
	3920.7300	-- Of cellulose acetate	a.v.	35%	lb.
	3920.7900	-- Of other cellulose derivatives	a.v.	35%	lb.
		- Of other plastics:			
	3920.9100	-- Of polyvinyl butyral	a.v.	35%	lb.
	3920.9200	-- Of polyamides	a.v.	35%	lb.
	3920.9300	-- Of amino-resins	a.v.	35%	lb.
	3920.9400	-- Of phenolic resins	a.v.	35%	lb.
	3920.9900	-- Of other plastics	a.v.	35%	lb.
<b>39.21</b>		<b>Other plates, sheets, film, foil and strip of plastics.</b>			
		- Cellular:			
	3921.1100	-- Of polymers of styrene	a.v.	35%	lb.
	3921.1200	-- Of polymers of vinyl chloride	a.v.	35%	lb.
	3921.1300	-- Of polyurethanes	a.v.	35%	lb.
	3921.1400	-- Of regenerated cellulose	a.v.	35%	lb.
	3921.1900	-- Of other plastics	a.v.	35%	lb.
	3921.9000	- Other	a.v.	35%	lb.
<b>39.22</b>		<b>Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>			
	3922.1000	- Baths, shower-baths and wash-basins	a.v.	35%	lb.
	3922.2000	- Lavatory seats and	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		covers			
39.23	3922.9000	- Other  <b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>	a.v.	35%	lb.
	3923.1000	- Boxes, cases, crates and similar articles	a.v.	35%	lb.
		- Sacks and bags (including cones):			
	3923.21	-- Of polymers of ethylene:			
	3923.2110 [cdlxxiii]*	--- Shopping bags	a.v.	60%	lb.
	3923.2190	--- Other	a.v.	35%	lb.
	3923.29	-- Of other plastics:			
	3923.2910 [cdlxxiv]*	--- Shopping bags	a.v.	60%	lb.
	3923.2990	--- Other	a.v.	35%	lb.
	3923.30	- Carboys, bottles, flasks and similar articles:			
	3923.3010 [cdlxxv]*	--- Plastic bottles	a.v.	35%	lb.
	3923.3090	--- Other	a.v.	35%	lb.
	3923.4000	- Spools, cops, bobbins and similar supports	a.v.	35%	lb.
	3923.5000	- Stoppers, lids, caps and other closures	a.v.	35%	lb.
39.24	3923.9000	- Other  <b>Tableware, kitchenware, other household articles and toilet articles, of plastics.</b>	a.v.	35%	lb.
	3924.10	- Tableware and kitchenware:			
	3924.1010	--- Infant feeding bottles	-	Free	lb.
	3924.1090	--- Other	a.v.	35%	lb.
	3924.9000	- Other	a.v.	35%	lb.
39.25		<b>Builders' ware of plastics, not elsewhere specified or included.</b>			
TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-

	NO.		DUTY	DUTY	ICATION
	3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 3001 (65.99 inches)	a.v.	35%	lb.
	3925.2000	- Doors, windows and their frames and thresholds for doors	a.v.	35%	lb.
	3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	a.v.	35%	lb.
	3925.9000	--- Other	a.v.	35%	lb.
	3926.90	--- Other:			
	3926.9010	--- Colostomy bags and fittings thereof	-	Free	lb.
	3926.9090	--- Other	a.v.	35%	lb.
<b>39.26</b>		<b>Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.</b>			
	3926.1000	- Office or school supplies	a.v.	35%	lb.
	3926.2000	- Articles of apparel and clothing accessories (including gloves)	a.v.	35%	lb.
	3926.3000	- Fittings for furniture, coachwork of the like	a.v.	35%	lb.
	3926.4000	- Statuettes and other ornamental articles	a.v.	35%	lb.
	3926.9000	- Other	a.v.	35%	lb.

**Chapter 40**  
**Rubber and articles thereof**

**Notes.**

1. - Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. - This Chapter does not cover:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).
3. - In headings Nos. 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 No. 40.02, the expression "synthetic rubber" applies to:
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. - (a) Headings Nos. 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 No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. - For the purposes of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up; wear or other reasons.
7. - Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.
8. - Heading No. 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 Nos. 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 No. 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.

TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-
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	NO.		DUTY	DUTY	ICATION
40.01		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>			
	4001.1000	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms:	a.v.	35%	lb.
	4001.2100	-- Smoked sheets	a.v.	35%	lb.
	4001.2200	-- Technically specified natural rubber (TSNR)	a.v.	35%	lb.
	4001.2900	-- Other	a.v.	35%	lb.
	4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	a.v.	35%	lb.
40.02		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>			
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
	4002.1100	-- Latex	a.v.	35%	lb.
	4002.1900	-- Other	a.v.	35%	lb.
	4002.2000	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	a.v.	35%	lb.
	4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4002.3900	-- Other - Chloroprene (chlorobutadiene) rubber (CR):	a.v.	35%	lb.
	4002.4100	-- Latex	a.v.	35%	lb.
	4002.4900	-- Other - Acrylonitrile-butadiene	a.v.	35%	lb.

		rubber (NBR):			
	4002.5100	-- Latex	a.v.	35%	lb.
	4002.5900	-- Other	a.v.	35%	lb.
	4002.6000	- Isoprene rubber (IR)	a.v.	35%	lb.
	4002.7000	- Ethylene -propylene - non-conjugated diene rubber (EPDM)	a.v.	35%	lb.
	4002.8000	- Mixtures of any product of heading No. 40.01 with any product of this heading	a.v.	35%	lb.
		- Other:			
	4002.9100	-- Latex	a.v.	35%	lb.
	4002.9900	-- Other	a.v.	35%	lb.
<b>40.03</b>	4003.0000	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	a.v.	35%	lb.
<b>40.04</b>	4004.0000	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	a.v.	35%	lb.
<b>40.05</b>		<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>			
	4005.1000	- Compounded with carbon black or silica	a.v.	35%	lb.
	4005.2000	- Solutions; dispersions other than those of subheading No. 4005.10	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other:			
	4005.9100	-- Plates, sheets and strip	a.v.	35%	lb.
	4005.9900	-- Other	a.v.	35%	lb.
<b>40.06</b>		<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example discs and rings) , of unvulcanised rubber.</b>			
	4006.1000	- "Camel-back" strips for retreading rubber tyres	a.v.	35%	lb.
	4006.9000	- Other	a.v.	35%	lb.
<b>40.07</b>	4007.0000	<b>Vulcanised rubber thread and cord.</b>	a.v.	35%	lb.
<b>40.08</b>		<b>Plates sheets strip, rods and profile shapes, of vulcanised rubber other</b>			

40.09		<b>than hard rubber.</b>			
		- Of cellular rubber:			
	4008.1100	-- Plates, sheets and strip	a.v.	35%	lb.
	4008.1900	-- Other	a.v.	35%	lb.
		- Of non-cellular rubber:			
	4008.2100	-- Plates, sheets and strip	a.v.	35%	lb.
	4008.2900	-- Other	a.v.	35%	lb.
		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>			
	4009.1000	- Not reinforced or otherwise combined with other materials, without fittings	a.v.	35%	lb.
	4009.2000	- Reinforced or otherwise combined only with metal, without fittings	a.v.	35%	lb.
4009.3000	- Reinforced or otherwise combined only with textile materials, without fittings	a.v.	35%	lb.	
4009.4000	- Reinforced or otherwise combined with other materials, without fittings	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
40.10	4009.5000	- With fittings	a.v.	35%	lb.
		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>			
		- Conveyor belts or belting:			
	4010.1100	-- Reinforced only with metal	a.v.	35%	lb.
	4010.1200	-- Reinforced only with textile materials	a.v.	35%	lb.
	4010.1300	-- Reinforced only with plastics	a.v.	35%	lb.
	4010.1900	-- Other	a.v.	35%	lb.
		- Transmission belts or belting:			
4010.2100	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm (23.62 inches) but	a.v.	35%	lb.	

40.11	4010.2200	not exceeding 180 cm (70.87 inches) -- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm (70.87 inches) but not exceeding 240 cm (94.49 inches)	a.v.	35%	lb.
	4010.2300	-- Endless synchronous belts, of a circumference exceeding 60 cm (23.62 inches) but not exceeding 150 cm (59.06 inches)	a.v.	35%	lb.
	4010.2400	-- Endless synchronous belts, of a circumference exceeding 150 cm (59.06 inches) but not exceeding 198 cm (77.95 inches)	a.v.	35%	lb.
	4010.2900	-- Other <b>New pneumatic tyres, of rubber.</b>	a.v.	35%	lb.
	4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	a.v.	45%	No.
	4011.2000	- Of a kind used on buses or lorries	a.v.	45%	No.
	4011.3000	- Of a kind used on aircraft	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
40.12	4011.4000	- Of a kind used on motorcycles	a.v.	45%	No.
	4011.5000	- Of a kind used on bicycles - Other:	a.v.	35%	No.
	4011.9100	-- Having a "herring-bone" or similar tread	a.v.	35%	No.
	4011.9900	-- Other <b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber.</b>	a.v.	35%	No.
	4012.10	- Retreaded tyres:			
	4012.1010	--- Of a kind used on motor cars, buses and lorries	a.v.	45%	No.
	4012.1090	--- Other	a.v.	35%	No.
	4012.20	- Used pneumatic tyres:			

	4012.2010	--- Of a kind used on motor cars, buses and lorries	a.v.	45%	No.
	4012.2090	--- Other	a.v.	35%	No.
	4012.90	- Other:			
	4012.9010	--- Of a kind used on motor cars, buses and lorries	a.v.	45%	No.
	4012.9090	--- Other	a.v.	35%	No.
<b>40.13</b>		<b>Inner tubes, of rubber.</b>			
	4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	a.v.	45%	No.
	4013.2000	- Of a kind used on bicycles	a.v.	35%	No.
	4013.90	- Other:			
	4013.9010	--- Of a kind used on motorcycles	a.v.	45%	No.
	4013.9020	--- Of a kind used on aircraft	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>40.14</b>	4013.9090	--- Other <b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>	a.v.	35%	No.
	4014.1000	- Sheath contraceptives	-	Free	lb.
<b>40.15</b>	4014.9000	- Other <b>Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.</b>	a.v.	35%	lb.
		- Gloves:			
	4015.1100	-- Surgical	a.v.	35%	lb.
	4015.1900	-- Other	a.v.	35%	lb.
	4015.90	- Other:			
	4015.9010	--- Articles of apparel	a.v.	25%	lb.
<b>40.16</b>	4015.9090	--- Other <b>Other articles of vulcanised rubber other than hard rubber.</b>	a.v.	35%	lb.
	4016.1000	- Of cellular rubber	a.v.	35%	lb.

		- Other:			
	4016.9100	-- Floor coverings and mats	a.v.	35%	lb.
	4016.9200	-- Erasers	a.v.	35%	lb.
	4016.9300	-- Gaskets, washers and other seals	a.v.	35%	lb.
	4016.9400	-- Boat or dock fenders, whether or not inflatable	a.v.	35%	lb.
	4016.9500	-- Other inflatable articles	a.v.	35%	lb.
	4016.9900	-- Other	a.v.	35%	lb.
<b>40.17</b>	4017.0000	<b>Hard rubber (for example, ebonite) in all forms including waste and scraps; articles of hard rubber.</b>	a.v.	35%	lb.

**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 No. 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 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 reindeer, of elk, of deer, of roebucks or of dogs.

2. - Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE DUTY OF	UNIT FOR CLASSIFICATION
<b>41.01</b>		<b>Raw hides and skins of bovine 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.</b>			
	4101.1000	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg (17.6 lb.) when simply dried, 10 kg (22 lb.) When dry-salted, or 14 kg (30.8 lb.) when fresh,	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		wet-salted or otherwise preserved			
		- Other hides and skins of bovine animals, fresh or wet-salted:			
	4101.2100	-- Whole	a.v.	35%	lb.
	4101.2200	-- Butts and bends	a.v.	35%	lb.
	4101.2900	-- Other	a.v.	35%	lb.
	4101.3000	- Other hides and skins of bovine animals, otherwise preserved	a.v.	35%	lb.
	4101.4000	- Hides and skins of equine animals	a.v.	35%	lb.
<b>41.02</b>		<b>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.</b>			
	4102.1000	- With wool on	a.v.	35%	lb.
		- Without wool on:			
	4102.2100	-- Pickled	a.v.	35%	lb.
	4102.2900	-- Other	a.v.	35%	lb.
<b>41.03</b>		<b>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.</b>			
	4103.1000	- Of goats or kids	a.v.	35%	lb.
	4103.2000	- Of reptiles	a.v.	35%	lb.
	4103.9000	- Other	a.v.	35%	lb.
<b>41.04</b>		<b>Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.</b>			
	4104.1000	- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m <sup>2</sup> )	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
41.05		- Other bovine leather and equine leather, tanned or retained but not further prepared, whether or not split:			
	4104.2100	-- Bovine leather, vegetable pre-tanned	a.v.	35%	lb.
	4104.2200	-- Bovine leather, otherwise pre-tanned	a.v.	35%	lb.
	4104.2900	-- Other	a.v.	35%	lb.
		- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:			
	4104.3100	-- Full grains and full grain splits	a.v.	35%	lb.
	4104.3900	-- Other	a.v.	35%	lb.
		<b>Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.</b>			
		- Tanned or retanned but not further prepared, whether or not split:			
	4105.1100	-- Vegetable pre-tanned	a.v.	35%	lb.
41.06	4105.1200	-- Otherwise pre-tanned	a.v.	35%	lb.
	4105.1900	-- Other	a.v.	35%	lb.
	4105.2000	- Parchment-dressed or prepared after tanning	a.v.	35%	lb.
		<b>Goat or kid akin leather, without hair on, other than leather of heading No. 41.08 or 41.09.</b>			
		- Tanned or retanned but not further prepared, whether or not split:			
	4106.1100	-- Vegetable pre-tanned	a.v.	35%	lb.
	4106.1200	-- Otherwise pre-tanned	a.v.	35%	lb.
	4106.1900	-- Other	a.v.	35%	lb.
4106.2000	- Parchment-dressed or prepared after tanning	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
41.07		<b>Leather of other animals, without hair on, other than leather of heading</b>			

	4107.1000	- Of swine	a.v.	35%	lb.
		- Of reptiles:			
	4107.2100	-- Vegetable pre-tanned	a.v.	35%	lb.
	4107.2900	-- Other	a.v.	35%	lb.
	4107.9000	- Of other animals	a.v.	35%	lb.
<b>41.08</b>	4108.0000	<b>Chamois (including combination chamois) leather.</b>	a.v.	35%	lb.
<b>41.09</b>	4109.0000	<b>Patent leather and patent laminated leathers metallised leather.</b>	a.v.	35%	lb.
<b>41.10</b>	4110.0000	<b>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles leather dust, powder and flour.</b>	a.v.	35%	lb.
<b>41.11</b>	4111.0000	<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.</b>	a.v.	35%	lb.

#### Chapter 42

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

##### Notes.

1. - This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
- (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) Made up articles of netting (heading No. 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Cuff-links, bracelets or other imitation jewellery (heading No. 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 No. 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 No. 96.06.

2. - (A) In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plaiting materials (heading No. 46.02).

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

3. - For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other, protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
42.01	4201.0000	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</b>	a.v.	35%	lb.
42.02		<b>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, 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.</b>			
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
	4202.11	-- With outer surface of leather, of composition leather or of patent leather:			
	4202.1110	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	-	Free	No.

	4202.1190	--- Other	a.v.	35%	No.
	4202.12	-- With outer surface of plastics or of textile materials:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4202.1210	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	-	Free	No.
	4202.1290	--- Other	a.v.	35%	No.
	4202.19	-- Other:			
	4202.1910	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	-	Free	No.
	4202.1990	--- Other - Handbags, whether or not with shoulder strap, including those without handle:	a.v.	35%	No.
	4202.2100	-- With outer surface of leather, of composition leather or of patent leather	-	Free	No.
	4202.2200	-- With outer surface of plastic sheeting or of textile materials	-	Free	No.
	4202.2900	-- Other - Articles of a kind normally carried in the pocket or in the handbag:	-	Free	No.
	4202.3100	-- With outer surface of leather, of composition leather or of patent leather	-	Free	lb.
	4202.3200	-- With outer surface of plastic sheeting or of textile materials	-	Free	lb.
	4202.3900	-- Other - Other:	-	Free	lb.
	4202.91	-- With outer surface of leather, of composition leather or of patent leather;			
	4202.9110	--- Travelling bags, shopping bags and toilet bags	-	Free	lb.
TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-

	NO.		DUTY	DUTY	CATION
	4202.9190	--- Other	a.v.	35%	lb.
	4202.92	-- With outer surface of plastic sheeting or of textile materials:			
	4202.9210	--- Travelling bags, shopping bags and toilet bags	-	Free	lb.
	4202.9290	--- Other	a.v.	35%	lb.
	4202.99	-- Other:			
	4202.9910	--- Travelling bags, shopping bags and toilet bags	-	Free	lb.
	4202.9990	--- Other	a.v.	35%	lb.
<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>			
	4203.1000	- Articles of apparel - Gloves, mittens and mitts:	a.v.	25%	lb.
	4203.2100	-- Specially designed for use in sports	a.v.	35%	lb.
	4203.2900	-- Other	a.v.	35%	lb.
	4203.3000	- Belts and bandoliers	a.v.	35%	lb.
	4203.4000	- Other clothing accessories	a.v.	35%	lb.
<b>42.04.</b>	4204.0000	<b>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.</b>	a.v.	35%	lb.
<b>42.05</b>	4205.0000	<b>Other articles of leather or of composition leather.</b>	a.v.	35%	lb.
<b>42.06</b>		<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>			
	4206.1000	- Catgut	a.v.	35%	lb.
	4206.9000	- Other	a.v.	35%	lb.

**Chapter 43**  
***Furskins and artificial fur; manufactures thereof***

**Notes.**

1. - Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 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 No. 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 consisting of leather and furskin or of leather and artificial fur (heading No. 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 No. 43.03 or 43.04 as the case may be.
5. - Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>43.01</b>		<b>Raw furskins (including heads, 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.</b>			
	4301.1000	- Of mink, whole, with or Without head, tail or paws	a.v.	35%	lb.
	4301.2000	- Of rabbit or hare, whole, with or without head, tail or paws	a.v.	35%	lb.
	4301.3000	- 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	a.v.	35%	lb.
	4301.4000	- Of beaver, whole, with or without head, tail or paws	a.v.	35%	lb.
	4301.5000	- Of musk-rat, whole, with or without head, tail or paws	a.v.	35%	lb.
	4301.6000	- Of fox, whole, with or without head, tail or paws	a.v.	35%	lb.
	4301.7000	- Of seal, whole, with or without head, tail or paws	a.v.	35%	lb.
	4301.8000	- Other furskins, whole, with or without head, tail or paws	a.v.	35%	lb.
	4301.9000	- Heads, tails, paws and	a.v.	35%	lb.

43.02		other pieces or cuttings, suitable for furriers' use			
	4302.1100	<p><b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.</b></p> <p>- Whole skins, with or without head, tail or paws, not assembled:</p> <p>-- Of mink</p>	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
43.03	4302.1200	-- Of rabbit or hare	a.v.	35%	lb.
	4302.1900	-- Other	a.v.	35%	lb.
	4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	a.v.	35%	lb.
	4302.3000	- Whole skins and pieces or cuttings thereof, assembled	a.v.	35%	lb.
			<b>Articles of apparel clothing accessories and other articles of furskin.</b>		
43.04	4303.1000	- Articles of apparel and clothing accessories	a.v.	25%	lb.
	4303.9000	- Other	a.v.	35%	lb.
	4304.00	<b>Artificial fur and articles thereof.</b>			
	4304.0010	--- Articles of apparel	a.v.	25%	lb.
	4304.0090	--- Other	a.v.	35%	lb.

**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 No. 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 No. 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily

in dyeing or in tanning (heading No. 14.04);

- (d) Activated charcoal (heading No. 38.02);
- (e) Articles of heading No. 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 No. 68.08;
- (k) Imitation jewellery of heading No. 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 No. 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 No. 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2. - In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. - Headings Nos. 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 No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 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 No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. - Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

#### Subheading Note.

1. - For the purposes of subheadings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningrié, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, 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 Marfim, Pulai, Puhah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

<b>44.01</b>		<b>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.</b>			
	4401.1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	a.v.	20%	100 lb.
		- Wood in chips or particles:			
	4401.2100	-- Coniferous	a.v.	20%	100 lb.
	4401.2200	-- Non-coniferous	a.v.	20%	100 lb.
	4401.3000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	a.v.	20%	100 lb.
<b>44.02</b>	4402.0000	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	a.v.	30%	100 lb.
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>			
	4403.10	- Treated with paint, stains, creosote or other preservatives:			
	4403.1010	--- Piles	--	Free	lb.
	4403.1090	--- Other	a.v.	20%	lb.
	4403.20	- Other, coniferous:			
	4403.2010	--- Piles	--	Free	lb.
	4403.2090	--- Other	a.v.	20%	lb.
		- Other, of tropical wood specified in Subheading Note 1 to this Chapter			
	4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	a.v.	20%	lb.
	4403.4900	-- Other	a.v.	20%	lb.
		- Other:			
	4403.9100	-- Of oak ( <i>Quercus spp.</i> )	a.v.	20%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4403.9200	-- Of beech ( <i>Fagus spp.</i> )	a.v.	20%	lb.

44.04	4403.9900	-- Other	a.v.	20%	lb.	
		<b>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.</b>				
	4404.10	- Coniferous:				
	4404.1010	--- Piles	-	Free	lb.	
	4404.1090	--- Other	a.v.	20%	lb.	
	4404.20	- Non-coniferous:				
	4404.2010	--- Piles	-	Free	lb.	
	4404.2090	--- Other	a.v.	20%	lb.	
	44.05	4405.0000	<b>Wood wool; wood flour.</b>	a.v.	35%	lb.
	44.06		<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
	4406.1000	- Not impregnated	a.v.	20%	lb.	
	4406.9000	- Other	a.v.	20%	lb.	
44.07		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm (0.24 inches).</b>				
	4407.1000	- Coniferous	a.v.	Free	lb.	
		- Of tropical wood specified in Subheading Note 1 to this Chapter:				
	4407.2400	-- Virola, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa	a.v.	Free	lb.	
	4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	a.v.	Free	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
	4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	a.v.	Free	lb.	
	4407.2900	-- Other	a.v.	Free	lb.	
		- Other:				
	4407.9100	-- Of oak ( <i>Quercus spp.</i> )	a.v.	Free	lb.	

	4407.9200	-- Of beech ( <i>Fagus spp.</i> )	a.v.	Free	lb.
	4407.9900	-- Other	a.v.	Free	lb.
<b>44.08</b>		<b>Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm (0.24 inches).</b>			
	4408.1000	- Coniferous	a.v.	25%	lb.
		- Of tropical wood specified in Subheading Note 1 to this Chapter:			
	4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	a.v.	25%	lb.
	4408.3900	-- Other	a.v.	25%	lb.
	4408.9000	- Other	a.v.	25%	lb.
<b>44.09</b>		<b>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 or faces, whether or not planed, sanded or finger-jointed.</b>			
	4409.10	- Coniferous:			
	4409.1010	--- Strips and friezes for parquet flooring not assembled	a.v.	35%	lb.
	4409.1020	--- Moulded or rounded wood (mouldings)	a.v.	35%	lb.
	4409.1090	--- Other	-	Free	lb.
	4409.20	- Non-coniferous:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	4409.2010	--- Strips and friezes for parquet flooring not assembled	a.v.	35%	lb.
	4409.2020	--- Moulded or rounded wood (mouldings)	a.v.	35%	lb.
	4409.2090	--- Other	-	Free	lb.
<b>44.10</b>		<b>Particle board and similar board of wood or other ligneous materials whether or not agglomerated with resins</b>			

44.11		<b>or other organic binding substances.</b>			
		- Of wood:			
	4410.1100	-- Waferboard, including oriented strand board	a.v.	35%	lb.
	4410.1900	-- Other	a.v.	35%	lb.
	4410.9000	- Of other ligneous materials	a.v.	35%	lb.
		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>			
		- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> (0.46 ounces per cubic inch):			
	4411.1100	-- Not mechanically worked or surface covered	a.v.	35%	lb.
	4411.1900	-- Other	a.v.	35%	lb.
		- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> (0.289 ounces per cubic inch) but not exceeding 0.8 g/cm <sup>3</sup> (0.46 ounces per cubic inch):			
4411.2100	-- Not mechanically worked or surface covered	a.v.	35%	lb.	
4411.2900	-- Other	a.v.	35%	lb.	
	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> (0.202 ounces per cubic inch) but not exceeding 0.5 g/cm <sup>3</sup> (0.289 ounces per cubic inch):				
4411.3100	-- Not mechanically worked or surface covered	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
44.12	4411.3900	-- Other	a.v.	35%	lb.
		- Other:			
	4411.9100	-- Not mechanically worked or surface covered	a.v.	35%	lb.
	4411.9900	-- Other	a.v.	35%	lb.
		<b>Plywood, veneered panels and similar laminated wood.</b>			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm (0.24 inches)				

	thickness:				
4412.1300	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	a.v.	15%	Cubic ft.	
4412.1400	-- Other, with at least one outer ply of non-coniferous wood.	a.v.	15%	Cubic ft.	
4412.1900	-- Other	a.v.	15%	Cubic ft.	
	- Other, with at least one outer ply of non-coniferous wood:				
4412.2200	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	a.v.	15%	Cubic ft.	
4412.2300	-- Other, containing at least one layer of particle board.	a.v.	15%	Cubic ft.	
4412.2900	-- Other	a.v.	15%	Cubic ft.	
	- Other:				
4412.9200	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	a.v.	15%	lb.	
4412.9300	-- Other, containing at least one layer of particle board	a.v.	15%	lb.	
4412.9900	-- Other	a.v.	15%	lb.	

TARIFF HEADING	TARIFF TRADE NO	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	a.v.	35%	lb.
44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	a.v.	35%	lb.
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of woods pallet collars of wood.			
	4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	a.v.	35%	No.
	4415.2000	- Pallets, box pallets and other load boards; pallet collars	a.v.	35%	No.

44.16	4416.0000	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	a.v.	35%	lb.
44.17	4417.0000	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood, boot or shoe lasts and trees, of wood.</b>	a.v.	35%	lb.
44.18		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</b>			
	4418.1000	- Windows, French-windows and their frames	a.v.	35%	lb.
	4418.2000	- Doors and their frames and thresholds	a.v.	25%	lb.
	4418.3000	- Parquet panels	a.v.	35%	lb.
	4418.4000	- Shuttering for concrete constructional work	a.v.	35%	lb.
	4418.5000	-- Shingles and shakes	-	Free	1,000 linear inches
	4418.90	- Other:			
	4418.9010	--- Roof trusses	a.v.	40%	lb.
	4418.9090	--- Other	a.v.	35%	lb.
44.19	4419.0000	<b>Tableware and kitchenware, of wood.</b>	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
44.20		<b>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.</b>			
	4420.1000	- Statuettes and other ornaments, of wood	a.v.	35%	lb.
	4420.9000	- Other	a.v.	35%	lb.
44.21		<b>Other articles of wood.</b>			
	4421.1000	- Clothes hangers	a.v.	25%	lb.
	4421.90	- Other:			
	4421.9010	--- Masts, spars, rudders, oars and paddles for boats	a.v.	20%	lb.

4421.9090	--- Other	a.v.	25%	lb.
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**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).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>			
	4501.1000	- Natural cork, raw or simply prepared	a.v.	35%	100 lb.
	4501.9000	- Other	a.v.	35%	100 lb.
<b>45.02</b>	4502.0000	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>	a.v.	35%	100 lb.
<b>45.03</b>		<b>Articles of natural cork.</b>			
	4503.1000	- Corks and stoppers	a.v.	35%	lb.
	4503.9000	- Other	a.v.	35%	lb.
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>			
	4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	a.v.	35%	lb.
	4504.9000	- Other	a.v.	35%	lb.

**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, 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 No. 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading No. 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 No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>46.01</b>		<b>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).</b>			
	4601.10	- Plaits and similar products of plaiting materials, whether or not assembled into strips:			
	4601.1010 [cdlxxvi]*	--- Of straw	a.v.	35%	lb.
	4610.1090	--- Other	a.v.	35%	lb.
	4601.20	- Mats, matting and screens of vegetable materials:			
	4601.2010 [cdlxxvii]*	--- Of straw	a.v.	35%	lb.
	4601.2090	--- Other	a.v.	35%	lb.
		- Other:			
	4601.9100	-- Of vegetable materials	a.v.	35%	lb.
	4601.9900	-- Other	a.v.	35%	lb.
<b>46.02</b>		<b>Basketwork, wickerwork and other articles, made directly to shape frog plaiting materials or made up from goods of heading No. 46.01; articles of loofah.</b>			
	4602.10	- Of vegetable materials:			
	4602.1010 [cdlxxviii]*	--- Of straw	a.v.	35%	lb.
	4602.1090	--- Other	a.v.	35%	lb.
	4602.9000	- Other	a.v.	35%	lb.

**SECTION X  
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC**

**MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR  
PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES  
THEREOF**

**Chapter 47**

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

**Note.**

1. - For the purposes of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
47.01	4701.0000	<b>Mechanical good pulp.</b>	a.v.	35%	100 lb.
47.02	4702.0000	<b>Chemical wood pulp, dissolving grades.</b>	a.v.	35%	100 lb.
47.03		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>			
		- Unbleached:			
	4703.1100	-- Coniferous	a.v.	35%	100 lb.
	4703.1900	-- Non-coniferous	a.v.	35%	100 lb.
		- Semi-bleached or bleached:			
	4703.2100	-- Coniferous	a.v.	35%	100 lb.
	4703.2900	-- Non-coniferous	a.v.	35%	100 lb.
47.04		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>			
		- Unbleached:			
	4704.1100	-- Coniferous	a.v.	35%	100 lb.
	4704.1900	-- Non-coniferous	a.v.	35%	100 lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Semi-bleached or bleached:			
	4704.2100	-- Coniferous	a.v.	35%	100 lb.
	4704.2900	-- Non-coniferous	a.v.	35%	100 lb.
47.05	4705.0000	<b>Semi-chemical wood pulp.</b>	a.v.	35%	100 lb.
47.06		<b>Pulps of fibres derived from recovered(waste and scrap) paper or paperboard or of other</b>			

		<b>fibrous cellulosic material.</b>			
	4706.1000	- Cotton linters pulp	a.v.	35%	100 lb.
	4706.2000	- Pulps of fibres derived from recovered(waste and scrap) paper or paperboard	a.v.	35%	100 lb.
		- Other:			
	4706.9100	-- Mechanical	a.v.	35%	100 lb.
	4706.9200	-- Chemical	a.v.	35%	100 lb.,
	4706.9300	-- Semi-chemical	a.v.	35%	100 lb.
<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>			
	4707.1000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	a.v.	35%	100 lb.
	4707.2000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	a.v.	35%	100 lb.
	4707.3000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	a.v.	35%	100 lb.
	4707.9000	- Other, including unsorted waste and scrap	a.v.	35%	100 lb.

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

**Notes.**

1. - This Chapter does not cover:

- (a) Articles of Chapter 30;
- (b) Stamping foils of heading No. 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 No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
- (e) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
- (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 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 No. 48.14 (Chapter 39);
- (h) Articles of heading No. 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 No. 68.05) or paper- or

paperboard-backed mica (heading No. 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 (Section XV);
  - (o) Articles of heading No. 92.09; or
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. - Subject to the provisions of Note 6, headings Nos. 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 No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. - In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemical 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<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
4. - In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

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

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

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

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

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. - 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.
6. - 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 Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. - (A) Headings Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- (a) in strips or rolls of a width exceeding 15 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

(B) Headings Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres:

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

8. - For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:

- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
  - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
  - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;
  - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
  - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15.

9. - Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. - Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. - Except for the goods of heading No. 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 Nos. 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<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. - For the purposes of subheadings Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

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

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

- 3. - For the purposes of subheading No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50% relative humidity, at 23 °C.
- 4. - For the purposes of subheading No. 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa m<sup>2</sup>/g.
- 5. - For the purposes of subheading No. 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>48.01</b>	4801.00	<b>Newsprint, in rolls or sheets.</b>			
	4801.0010	--- For newspaper production	a.v.	5%	lb.
	4801.0090	--- Other	a.v.	35%	lb.
<b>48.02</b>		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03 hand-made paper and paperboard.</b>			
	4802.1000	- Hand-made paper and paperboard	a.v.	35%	lb.
	4802.2000	- Paper and paperboard	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		of a kind used as a base for photosensitive, heat-sensitive or electro-sensitive paper or paperboard			
	4802.3000	- Carbonising base paper	a.v.	35%	lb.
		- Wallpaper base	a.v.	35%	lb.
	4802.4000	- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
	4802.5100	-- Weighing less than 40 g/m <sup>2</sup> (1.18 ounces per square yard)	a.v.	15%	lb.
	4802.5200	-- Weighing 40 g/m <sup>2</sup> (1.18 ounces per square yard) or more but not more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	15%	lb.
	4802.5300	-- Weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	15%	lb.
	4802.6000	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	a.v.	15%	lb.
<b>48.03</b>	4803.0000	<b>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.</b>	a.v.	35%	lb.
<b>48.04</b>		<b>Uncoated kraft paper and paperboard in rolls or sheets, other than that of heading No. 48.02 or 48.03.</b>			
		- Kraftliner:			
	4804.1100	-- Unbleached	a.v.	35%	lb.
	4804.1900	-- Other	a.v.	35%	lb.
		- Sack kraft paper:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4804.2100	-- Unbleached	a.v.	35%	lb.
	4804.2900	-- Other	a.v.	35%	lb.
		- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> (4.42 ounces per square yard) or less:			
	4804.3100	-- Unbleached	a.v.	35%	lb.
	4804.3900	-- Other	a.v.	35%	lb.
		- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard) but less than 225 g/m <sup>2</sup> (6.64 ounces per square yard):			
	4804.4100	-- Unbleached	a.v.	35%	lb.
	4804.4200	-- 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	a.v.	35%	lb.
	4804.4900	-- Other	a.v.	35%	lb.
		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> (6.64 ounces per square yard) or more:			
	4804.5100	-- Unbleached	a.v.	35%	lb.
	4804.5200	-- 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	a.v.	35%	lb.
	4804.5900	-- Other	a.v.	35%	lb.
<b>48.05</b>		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.</b>			
	4805.1000	- Semi-chemical fluting paper (corrugating medium)	a.v.	35%	lb.
		- Multiply paper and paperboard:			
	4805.2100	-- Each layer bleached	a.v.	35%	lb.
	4805.2200	-- With only one outer layer bleached	a.v.	35%	lb.

	4805.2300	-- Having three or more layers, of which only the two outer layers are bleached	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4805.2900	-- Other	a.v.	35%	lb.
	4805.3000	- Sulphite wrapping paper	a.v.	35%	lb.
	4805.4000	- Filter paper and paperboard	a.v.	35%	lb.
	4805.5000	- Felt paper and paperboard	a.v.	35%	lb.
	4805.6000	- Other paper and paperboard, weighing 150 g/m <sup>2</sup> (4.42 ounces per square yard) or less	a.v.	35%	lb.
	4805.7000	- Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard) hut less than 225 g/m <sup>2</sup> (6.64 ounces per square yard)	a.v.	35%	lb.
	4805.8000	- Other paper and paperboard, weighing 225 g/m <sup>2</sup> (6.64 ounces per square yard) or more	a.v.	35%	lb.
<b>48.06</b>		<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>			
	4806.1000	- Vegetable parchment	a.v.	35%	lb.
	4806.2000	- Greaseproof papers	a.v.	35%	lb.
	4806.3000	- Tracing papers	a.v.	35%	lb.
	4806.4000	- Glassine and other glazed transparent or translucent papers	a.v.	35%	lb.
<b>48.07</b>		<b>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.</b>			
	4807.1000	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	a.v.	35%	lb.
	4807.9000	- Other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>48.08</b>		<b>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 No. 48.03.</b>			
	4808.1000	- Corrugated paper and paperboard, whether or not perforated	a.v.	35%	lb.
	4808.2000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	a.v.	35%	lb.
	4808.3000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	a.v.	35%	lb.
	4808.9000	- Other	a.v.	35%	lb.
<b>48.09</b>		<b>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.</b>			
	4809.1000	- Carbon or similar copying papers	a.v.	35%	lb.
	4809.2000	- Self-copy paper	a.v.	35%	lb.
	4809.9000	- Other	a.v.	35%	lb.
<b>48.10</b>		<b>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.</b>			
	4810.1100	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: -- Weighing not more than 150 g/m <sup>2</sup> (4.42 ounces per	a.v.	15%	lb.

	4810.1200	square yard) -- Weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	15%	lb.
TARIFF HEADING	TARIFF TRADE NO	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4810.2100	- 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 process: -- Light-weight coated paper	a.v.	15%	lb.
	4810.2900	-- Other - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	a.v.	15%	lb.
	4810.3100	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> (4.42 ounces per square yard) or less	a.v.	15%	lb.
	4810.3200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	15%	lb.
	4810.3900	-- Other - Other paper and paperboard:	a.v.	15%	lb.
	4810.9100	-- Multi-ply	a.v.	35%	lb.
	4810.9900	-- Other	a.v.	35%	lb.
<b>48.11</b>		<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated covered, surface-coloured, surface-decorated or printed, in rolls or sheets other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.</b>			

	4811.1000	- Tarred, bituminised or asphalted paper and paperboard - Gummed or adhesive paper and paperboard:	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4811.2100	-- Self-adhesive	a.v.	35%	lb.
	4811.2900	-- Other	a.v.	35%	lb.
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
	4811.3100	-- Bleached, weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	35%	lb.
	4811.3900	-- Other	a.v.	35%	lb.
	4811.4000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	a.v.	35%	lb.
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:			
	4811.9010	--- Wrapping paper printed or marked to indicate intended use for wrapping fruit, vegetables or bread		Free	lb.
	48811.9090	--- Other	a.v.	35%	lb.
<b>48.12</b>	4812.0000	<b>Filter blocks, slabs and plates, of paper pulp</b>	a.v.	35%	lb.
<b>48.13</b>		<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>			
	4813.1000	- In the form of booklets or tubes	a.v.	35%	lb.
	4813.2000	- In rolls of a width not exceeding 5 cm (1.97 inches)	a.v.	35%	lb.
	4813.9000	- Other	a.v.	35%	lb.
<b>48.14</b>		<b>Wallpaper and similar wall coverings window transparencies of paper.</b>			
	4814.1000	- "Ingrain" paper	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4814.2000	- Wallpaper and similar	a.v.	35%	lb.

		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			
	4814.3000	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	a.v.	35%	lb.
	4814.9000	- Other	a.v.	35%	lb.
<b>48.15</b>	4815.0000	<b>Floor coverings on a base of paper or of paperboard whether or not cut to size.</b>	a.v.	25%	lb.
<b>48.16</b>		<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>			
	4816.1000	- Carbon or similar copying papers	a.v.	35%	lb.
	4816.2000	- Self-copy paper	a.v.	35%	lb.
	4816.3000	- Duplicator stencils	a.v.	35%	lb.
	4816.9000	- Other	a.v.	35%	lb.
<b>48.17</b>		<b>Envelopes, letter cards plain postcards and correspondence cards of paper or paperboards boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment, of paper stationery.</b>			
	4817.1000	- Envelopes	a.v.	15%	lb.
	4817.2000	- Letter cards, plain postcards and correspondence cards	a.v.	30%	lb.
	4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	a.v.	30%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>48.18</b>		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose</b>			

<b>48.19</b>		<b>fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>			
	4818.1000	- Toilet paper	a.v.	35%	lb.
	4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	a.v.	35%	lb.
	4818.3000	- Tablecloths and serviettes	a.v.	35%	lb.
	4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
	4818.4010	--- Disposable under garments for Infants (including napkins and napkin liners)	-	Free	lb.
	4818.4020	--- Feminine napkins (including tampons)	-	Free	lb.
	4818.4030	--- Other disposable under garments	-	Free	lb.
	4818.4090	--- Other	a.v.	35%	lb.
	4818.5000	- Articles of apparel and clothing accessories	a.v.	35%	lb.
	4818.9000	- Other	a.v.	35%	lb.
		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, latter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>			
	TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY
	4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	a.v.	35%	lb.
	4819.2000	- Folding cartons, boxes	a.v.	35%	lb.

		and cases, of non-corrugated paper or paperboard			
	4819.30	- Sacks and bags, having a base of a width of 40 cm (15.7 inches) or more:			
	4819.3010	--- Paper bags printed or marked to indicate use for wrapping fruit, vegetables or bread	-	Free	lb.
	4819.3090	--- Other	a.v.	35%	lb.
	4819.40	- Other sacks and bags, including cones:			
	4819.4010	--- Paper bags printed or marked to indicate use for wrapping fruit, vegetables or bread	-	Free	lb.
	4819.4090	--- Other	a.v.	35%	lb.
	4819.50	- Other packing containers, including record sleeves:			
	4819.5010	--- Gramophone record sleeves printed with scenes representing The Bahamas	a.v.	15%	lb.
	4819.5090	--- Other	a.v.	35%	lb.
	4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	a.v.	35%	lb.
<b>48.20</b>		<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	a.v.	35%	lb.
	4820.2000	- Exercise books	a.v.	Free	lb.
	4820.3000	- Binders (other than	a.v.	35%	lb.

		book covers), folders and file covers			
	4820.4000	- Manifold business forms and interleaved carbon sets	a.v.	35%	lb.
	4820.5000	- Albums for samples or for collections	a.v.	35%	lb.
	4820.9000	- Other	a.v.	50%	lb.
<b>48.21</b>		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>			
	4821.1000	- Printed	a.v.	35%	lb.
	4821.9000	- Other	a.v.	35%	lb.
<b>48.22</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>			
	4822.1000	- Of a kind used for winding textile yarn	a.v.	35%	lb.
	4822.9000	- Other	a.v.	35%	lb.
<b>48.23</b>		<b>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.</b>			
		- Gummed or adhesive paper, in strips or rolls:			
	4823.1100	-- Self-adhesive	a.v.	35%	lb.
	4823.1900	-- Other	a.v.	35%	lb.
	4823.2000	- Filter paper and paperboard	a.v.	35%	lb.
	4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
	4823.5100	-- Printed, embossed or perforated	a.v.	Free	lb.
	4823.5900	-- Other	a.v.	15%	lb.
	4823.6000	- Trays, dishes, plates, cups and the like, of paper or paperboard	a.v.	35%	lb.

4823.7000	- Moulded or pressed articles of paper pulp	a.v.	35%	lb.
4823.9000	- Other	a.v.	35%	lb.

### 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 No. 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. - For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, 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 No. 49.01, whether or not containing advertising material.
4. - Heading No. 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 No. 49.11.
5. - Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.
6. - For the purposes of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>49.01</b>		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>			
	4901.1000 [cdlxix]*	- In single sheets, whether or not folded  - Other:	a.v.	35%	lb.
	4901.9100	-- Dictionaries and encyclopaedias, and serial	-	Free	lb.

	4901.99	instalments thereof -- Other:			
	4901.9910 [cdlxxx]*	--- Books and booklets	-	Free	lb.
	4901.9990 [cdlxxx]*	--- Other	a.v.	20%	lb.
<b>49.02</b>		<b>Newspapers, journals said periodicals, whether or not illustrated or containing advertising material.</b>			
	4902.1000	- Appearing at least four times a week	-	Free	lb.
	4902.9000	- Other	-	Free	lb.
<b>49.03</b>	4903.0000	<b>Children's picture, drawing or colouring books.</b>	-	Free	lb.
<b>49.04</b>	4904.0000	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	-	Free	lb.
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>			
	4905.1000	- Globes - Other:	-	Free	lb.
	4905.9100	-- In book form	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	4905.9900	-- Other	-	Free	lb.
<b>49.06</b>	4906.0000	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hands hand- written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	-	Free	lb.
<b>49.07</b>	4907.00	<b>Unused portage, revenue or similar stamps of currant or new issue in the country to which they are destined; stamp- impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of</b>			

	4907.0010	--- Stamps	-	Free	lb.
	4907.0020	--- Bank-notes	-	Free	lb.
	4907.0090	--- Other	a.v.	35%	lb.
<b>49.08</b>		<b>Transfers (decalcomanias).</b>			
	4908.1000	- Transfers (decalcomanias), vitrifiable	a.v.	35%	lb.
	4908.9000	- Other	a.v.	35%	lb.
<b>49.09</b>	4909.00	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>			
	4909.0010	--- Postcards representing persons, scenes or products of The Bahamas	a.v.	15%	lb.
	4909.0090	--- Other	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFI- CATION</b>
<b>49.10</b>	4910.00	<b>Calendars of any kind, printed, including calendar blocks</b>			
	4910.0010	--- Wall calendars	a.v.	50%	lb.
	4910.0090	--- Other	a.v.	50%	lb.
<b>49.11</b>		<b>Other printed matter including printed pictures and photographs.</b>			
	4911.10	- Trade advertising material, commercial catalogues and the like:			
	4911.1010 <small>[cdlxxxii]*</small>	--- Advertising posters	a.v.	50%	lb.
	4911.1020	--- Commercial catalogues	-	Free	lb.
	4911.1090	--- Other	-	Free	lb.
	4911.91	- Other: -- Pictures, designs and photographs:			
	4911.9110	--- Printed pictures representing persons, scenes or products of The Bahamas	a.v.	15%	lb.
	4911.9120	--- Photographs	-	Free	lb.
	4911.9190	--- Other	a.v.	35%	lb.

4911.99	-- Other:			
4911.9910 [cdlxxxiii]*	--- Hotel registration forms	a.v.	50%	lb.
4911.9920 [cdlxxxiv]*	--- Bank deposit and withdrawal forms	a.v.	50%	lb.
4911.9990	--- Other	a.v.	35%	lb.

## SECTION XI TEXTILES AND TEXTILE ARTICLES

### Notes.

1. - This Section does not cover:

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
- (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;
- (f) Sensitised textiles of headings Nos. 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
- (l) Articles of textile materials of heading No. 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 No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) Articles of Chapter 97.

2. - (A) Goods classifiable in Chapters 50 to 55 or in heading No. 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 No. 51.10) and metallised yarn (heading No. 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 35 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (c) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. - (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
  - (i) Polished or glazed, measuring 1,429 decitex or more; or
  - (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

(B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading No. 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

4. - (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
  - (i) 85 g in the case of man-made filament yarn of less than 3, 000 decitex, silk or silk waste;

- (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
- (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases.

## (B) Exceptions:

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

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

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

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

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

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Held or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. - For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. - The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. - Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. - For the purposes of this Section, the expression "impregnated" includes "dipped".
12. - For the purposes of this Section, the expression "polyamides" includes "aramids".
13. - 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 Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

**Subheading Notes.**

1. - In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Elastomeric yarn**

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.

(b) **Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock. Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) **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.

(d) **Coloured (dyed or printed) yarn**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(e) **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.

(f) **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.

**(g) 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.

**(h) Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

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

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

**(ij) 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:

**(k) 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 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 No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

**Chapter 50**  
**Silk**

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
50.01	5001.0000	Silk-worm cocoons suitable for reeling.	a.v.	35%	lb.
50.02	5002.0000	Raw silk (not thrown).	a.v.	35%	lb.
50.03		Silk waste (including cocoons unsuitable for			

		<b>reeling, yarn waste and garnetted stock).</b>			
	5003.1000	- Not carded or combed	a.v.	35%	lb.
	5003.9000	- Other	a.v.	35%	lb.
<b>50.04</b>	5004.0000	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	a.v.	35%	lb.
<b>50.05</b>	5005.0000	<b>Yarn spun from silk waste, not put up for retail sale.</b>	a.v.	35%	lb.
<b>50.06</b>	5006.0000	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	a.v.	35%	lb.
<b>50.07</b>		<b>Woven fabrics of silk or of silk waste.</b>			
	5007.1000	- Fabrics of noil silk	a.v.	20%	sq. yd.
	5007.2000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	a.v.	20%	sq. yd.
	5007.9000	- Other fabrics	a.v.	20%	sq. yd.

### Chapter 51

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

##### Note.

1. - Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, 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 No. 05.02) and horsehair (heading No. 05.03).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>51.01</b>		<b>Wool, not carded or combed.</b>			
		- Greasy, including fleece-washed wool:			
	5101.1100	-- Shorn wool	a.v.	35%	lb.
	5101.1900	-- Other	a.v.	35%	lb.
		- Degreased, not carbonised:			
	5101.2100	-- Shorn wool	a.v.	35%	lb.
	5101.2900	-- Other	a.v.	35%	lb.
	5101.3000	- Carbonised	a.v.	35%	lb.
<b>51.02</b>		<b>Fine or coarse animal hair, not carded or</b>			

		<b>combed.</b>			
	5102.1000	- Fine animal hair	a.v.	35%	lb.
	5102.2000	- Coarse animal hair	a.v.	35%	lb.
<b>51.03</b>		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	5103.1000	- Noils of wool or of fine animal hair	a.v.	35%	lb.
	5103.2000	- Other waste of wool or of fine animal hair	a.v.	35%	lb.
	5103.3000	- Waste of coarse animal hair	a.v.	35%	lb.
<b>51.04</b>	5104.0000	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	a.v.	35%	lb.
<b>51.05</b>		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>			
	5105.1000	- Carded wool	a.v.	35%	lb.
		- Wool tops and other combed wool:			
	5105.2100	-- Combed wool in fragments	a.v.	35%	lb.
	5105.2900	-- Other	a.v.	35%	lb.
	5105.3000	- Fine animal hair, carded or combed	a.v.	35%	lb.
	5105.4000	- Coarse animal hair, carded or combed	a.v.	35%	lb.
<b>51.06</b>		<b>Yarn of carded wool, not put up for retail sale.</b>			
	5106.1000	- Containing 85% or more by weight of wool	a.v.	35%	lb.
	5106.2000	- Containing less than 85% by weight of wool	a.v.	35%	lb.
<b>51.07</b>		<b>Yarn of combed wool, not put up for retail sale.</b>			
	5107.1000	- Containing 85% or more by weight of wool	a.v.	35%	lb.
	5107.2000	- Containing less than 85% by weight of wool	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>

<b>51.08</b>		<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>			
	5108.1000	- Carded	a.v.	35%	lb.
	5108.2000	- Combed	a.v.	35%	lb.
<b>51.09</b>		<b>Yarn of pool or of fine animal hair, put up for retail sale.</b>			
	5109.1000	- Containing 85% or more by weight of wool or of fine animal hair	a.v.	35%	lb.
	5109.9000	- Other	a.v.	35%	lb.
<b>51.10</b>	5110.0000	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn) whether or not put up for retail sale.</b>			
<b>51.11</b>		<b>Woven fabrics of carded wool or of carded fine animal hair.</b>			
		- Containing 85% or more by weight of wool or of fine animal hair:			
	5111.1100	-- Of a weight not exceeding 300 g/m <sup>2</sup> (8.85 ounces per square yard)	a.v.	20%	sq. yd.
	5111.1900	-- Other	a.v.	20%	sq. yd.
	5111.2000	- Other, mixed mainly or solely with man-made filaments	a.v.	20%	sq. yd.
	5111.3000	- Other, mixed mainly or solely with man-made staple fibres	a.v.	20%	sq. yd.
	5111.9000	- Other	a.v.	20%	sq. yd.
<b>51.12</b>		<b>Woven fabrics of combed wool or of combed fine animal hair.</b>			
		- Containing 85% or more by weight of wool or of fine animal hair:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	5112.1100	-- Of a weight not exceeding 200 g/m <sup>2</sup> (5.9 ounces per square yard)	a.v.	20%	sq. yd.
	5112.1900	-- Other	a.v.	20%	sq. yd.
	5112.2000	- Other, mixed mainly or solely with man-made filaments	a.v.	20%	sq. yd.

	5112.3000	- Other, mixed mainly or solely with man-made staple fibres	a.v.	20%	sq. yd.
	5112.9000	- Other	a.v.	20%	sq. yd.
<b>51.13</b>	5113.0000	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	a.v.	20%	sq. yd.

**Chapter 52**  
**Cotton**

**Subheading Note.**

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>52.01</b>	5201.0000	<b>Cotton, not carded or combed.</b>	a.v.	35%	lb.
<b>52.02</b>		<b>Cotton waste (including yarn waste and garnetted stock).</b>			
	5202.1000	- Yarn Waste (including thread waste) - Other:	a.v.	35%	lb.
	5202.9100	-- Garnetted stock	a.v.	35%	lb.
	5202.9900	-- Other	a.v.	35%	lb.
<b>52.03</b>	5203.0000	<b>Cotton, carded or combed.</b>	a.v.	35%	lb.
<b>52.04</b>		<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
		- Not put up for retail sale:			
	5204.1100	-- Containing 85% or more by weight of cotton	a.v.	20%	lb.
	5204.1900	-- Other	a.v.	20%	lb.
	5204.2000	- Put up for retail sale	a.v.	20%	lb.
<b>52.05</b>		<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>			
		- Single yarn, of uncombed fibres:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5205.1100	-- Measuring 714.29	a.v.	35%	lb.

		decitex or more (not exceeding 14 metric number)			
	5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	a.v.	35%	lb.
	5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	a.v.	35%	lb.
	5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	a.v.	35%	lb.
	5205.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	a.v.	35%	lb.
		- Single yarn, of combed fibres:			
	5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	a.v.	35%	lb.
	5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	a.v.	35%	lb.
	5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	a.v.	35%	lb.
	5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	a.v.	35%	lb.
	5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex	a.v.	35%	lb.

	(exceeding 94 metric number but not exceeding 120 metric number)			
5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number) - Multiple (folded) or cabled yarn, of uncombed fibres:	a.v.	35%	lb.
5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	a.v.	35%	lb.
5205.3200	-- 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)	a.v.	35%	lb.
5205.3300	-- 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)	a.v.	35%	lb.
5205.3400	-- 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)	a.v.	35%	lb.
5205.3500	-- Measuring per single yarn less than 125 decitex exceeding 80 metric number per single yarn)	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Multiple (folded) or cabled yarn, of combed fibres:			
	5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	a.v.	35%	lb.
	5205.4200	-- 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)	a.v.	35%	lb.
	5205.4300	-- Measuring per single yarn less than 232.56 decitex but not less than	a.v.	35%	lb.

52.06	5205.4400	192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) -- 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)	a.v.	35%	lb.
	5205.4600	-- 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)	a.v.	35%	lb.
	5205.4700	-- 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)	a.v.	35%	lb.
	5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	a.v.	35%	lb.
	5206.1100	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>  - Single yarn; of uncombed fibres: -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE DUTY OF	UNIT FOR CLASSIFICATION
	5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	a.v.	35%	lb.
	5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	a.v.	35%	lb.
	5206.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding	a.v.	35%	lb.

		80 metric number)			
5206.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	a.v.	35%	lb.	
	- Single yarn, of combed fibres:				
5206.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	a.v.	35%	lb.	
5206.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	a.v.	35%	lb.	
5206.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	a.v.	35%	lb.	
5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	a.v.	35%	lb.	
5206.2500	-- Measuring less than 125 decitex (exceeding 80 metric number)	a.v.	35%	lb.	
	- Multiple (folded) or cabled yarn, of uncombed fibres:				
5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	a.v.	35%	lb.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5206.3200	-- 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)	a.v.	35%	lb.
	5206.3300	-- 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)	a.v.	35%	lb.
	5206.3400	-- Measuring per single yarn less than 192.31 decitex but not less than	a.v.	35%	lb.

5206.3500	125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  - Multiple (folded) or cabled yarn, of combed fibres:	a.v.	35%	lb.
5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	a.v.	35%	lb.
5206.4200	-- 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)	a.v.	35%	lb.
5206.4300	-- 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)	a.v.	35%	lb.
5206.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding to metric number per single yarn)	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
52.07	5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  <b>Cotton yarn (other than sewing thread) put up for retail sale.</b>	a.v.	35%	lb.
	5207:1000	- Containing 85% or more by weight of cotton	a.v.	35%	lb.
52.08	5207.9000	- Other  <b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup> (5.9 ounces per square yard).</b>	a.v.	35%	lb.
	5208.1100	- Unbleached: -- Plain weave, weighing	a.v.	20%	sq. yd.

		not more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)			
	5208.1200	-- Plain weave, weighing more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.1300	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5208.1900	-- Other fabrics	a.v.	20%	sq. yd.
		- Bleached:			
	5208.2100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.2200	-- Plain weave, weighing more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.2300	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5208.2900	-- Other fabrics	a.v.	20%	sq. yd.
		- Dyed:			
	5208.3100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5208.3200	-- Plain weave, weighing more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.3300	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5208.3900	-- Other fabrics	a.v.	20%	sq. yd.
		- Of yarns of different colours:			
	5208.4100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.4200	-- Plain weave, weighing more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.4300	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5208.4900	-- Other fabrics	a.v.	20%	sq. yd.
		- Printed:			
	5208.5100	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	a.v.	20%	sq. yd.

52.09		(2.95 ounces per square yard)			
	5208.5200	-- Plain weave, weighing more than 100 g/m <sup>2</sup> (2.95 ounces per square yard)	a.v.	20%	sq. yd.
	5208.5300	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5208.5900	-- Other fabrics	a.v.	20%	sq. yd.
		<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup> (5.9 oz per sq. yd.).</b>			
		- Unbleached:			
	5209.1100	-- Plain weave	a.v.	20%	sq. yd.
	5209.1200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5209.1900	-- Other fabrics	a.v.	20%	sq. yd.
	- Bleached:				
5209.2100	-- Plain weave	a.v.	20%	sq. yd.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5209.2200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5209.2900	-- Other fabrics	a.v.	20%	sq. yd.
		- Dyed:			
	5209.3100	-- Plain weave	a.v.	20%	sq. yd.
	5209.3200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5209.3900	-- Other fabrics	a.v.	20%	sq. yd.
		- Of yarns of different colours:			
	5209.4100	-- Plain weave	a.v.	20%	sq. yd.
	5209.4200	-- Denim	a.v.	20%	sq. yd.
	5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq., yd.
	5209.4900	-- Other fabrics	a.v.	20%	sq. yd.
		- Printed:			
	5209.5100	-- Plain Weave	a.v.	20%	sq. yd.
	5209.5200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5209.5900	-- Other fabrics	a.v.	20%	sq. yd.
52.10		<b>Woven fabrics of cotton,</b>			

		<b>containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup> (5.9 ounces per square yard)</b>			
	5210.1100	- Unbleached: -- Plain weave	a.v.	20%	sq. yd.
	5210.1200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5210.1900	-- Other fabrics	a.v.	20%	sq. yd.
		- Bleached:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5210.2100	-- Plain weave	a.v.	20%	sq. yd.
	5210.2200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5210.2900	-- Other fabrics	a.v.	20%	sq. yd.
		- Dyed:			
	5210.3100	-- Plain weave	a.v.	20%	sq. yd.
	5210.3200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5210.3900	-- Other fabrics	a.v.	20%	sq. yd.
		- Of yarns of different colours:			
	5210.4100	-- Plain weave	a.v.	20%	sq. yd.
	5210.4200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5210.4900	-- Other fabrics	a.v.	20%	sq. yd.
		- Printed:			
	5210.5100	-- Plain weave	a.v.	20%	sq. yd.
	5210.5200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5210.5900	-- Other fabrics	a.v.	20%	sq. yd.
<b>52.11</b>		<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup> (5.9 ounces per square yard).</b>			
		- Unbleached:			
	5211.1100	-- Plain weave	a.v.	20%	sq. yd.
	5211.1200	-- 3-thread or 4-thread	a.v.	20%	sq. yd.

	5211.1900	twill, including cross twill -- Other fabrics - Bleached:	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
52.12	5211.2100	-- Plain weave	a.v.	20%	sq. yd.
	5211.2200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5211.2900	-- Other fabrics - Dyed:	a.v.	20%	sq. yd.
	5211.3100	-- Plain weave	a.v.	20%	sq. yd.
	5211.3200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5211.3900	-- Other fabrics - Of yarns of different colours:	a.v.	20%	sq. yd.
	5211.4100	-- Plain weave	a.v.	20%	sq. yd.
	5211.4200	-- Denim	a.v.	20%	sq. yd.
	5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5211.4900	-- Other fabrics - Printed:	a.v.	20%	sq. yd.
	5211.5100	-- Plain weave	a.v.	20%	sq. yd.
	5211.5200	-- 3-thread or 4-thread twill, including cross twill	a.v.	20%	sq. yd.
	5211.5900	-- Other fabrics <b>Other woven fabrics of cotton.</b> - Weighing not more than 200 g/m <sup>2</sup> (5.9 ounces per square yard):	a.v.	20%	sq. yd.
	5212.1100	-- Unbleached	a.v.	20%	sq. yd.
	5212.1200	-- Bleached	a.v.	20%	sq. yd.
	5212.1300	-- Dyed	a.v.	20%	sq. yd.
	5212.1400	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5212.1500	-- Printed	a.v.	20%	sq. yd.
	TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY
		- Weighing more than			

	200 g/m <sup>2</sup> (5.9 ounces per square yard):				
5212.2100	-- Unbleached	a.v.	20%	sq. yd.	
5212.2200	-- Bleached	a.v.	20%	sq. yd.	
5212.2300	-- Dyed	a.v.	20%	sq. yd.	
5212.2400	-- Of yarns of different colours	a.v.	20%	sq. yd.	
5212.2500	-- Printed	a.v.	20%	sq. yd.	

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>53.01</b>		<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>			
	5301.1000	- Flax, raw or retted	a.v.	35%	lb.
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:			
	5301.2100	-- Broken or scutched	a.v.	35%	lb.
	5301.2900	-- Other	a.v.	35%	lb.
	5301.3000	- Flax tow and waste	a.v.	35%	lb.
<b>53.02</b>		<b>True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>			
	5302.1000	- True hemp, raw or retted	a.v.	35%	lb.
	5302.9000	- Other	a.v.	35%	lb.
<b>53.03</b>		<b>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).</b>			
	5303.1000	- Jute and other textile bast fibres, raw or retted	a.v.	35%	lb.
	5303.9000	- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

<b>53.04</b>		<b>Sisal and other textile fibres of the genus Agave, raw or processed but not spun, tow and waste of these fibres (including yarn waste and garnetted stock).</b>			
	5304.1000	- Sisal and other textile fibres of the genus Agave, raw	a.v.	35%	lb.
	5304.9000	- Other	a.v.	35%	lb.
<b>53.05</b>		<b>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).</b>			
		- Of coconut (coir):			
	5305.1100	-- Raw	a.v.	35%	lb.
	5305.1900	-- Other	a.v.	35%	lb.
		- Of abaca:			
	5305.2100	-- Raw	a.v.	35%	lb.
	5305.2900	-- Other	a.v.	35%	lb.
		- Other:			
	5305.9100	-- Raw	a.v.	35%	lb.
	5305.9900	-- Other	a.v.	35%	lb.
<b>53.06</b>		<b>Flax yarn.</b>			
	5306.1000	- Single	a.v.	35%	lb.
	5306.2000	- Multiple (folded) or cabled	a.v.	35%	lb.
<b>53.07</b>		<b>Yarn of jute or of other textile bast fibres of heading No. 53.03.</b>			
	5307.1000	- Single	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION.	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>53.08</b>	5307.2000	- Multiple (folded) or cabled	a.v.	35%	lb.
		<b>Yarn of other vegetable textile fibres; paper yarn.</b>			
	5308.1000	- Coir yarn	a.v.	35%	lb.
	53.08.2000	- True hemp yarn	a.v.	35%	lb.
	5308.3000	- Paper yarn	a.v.	35%	lb.

53.09	5308.9000	- Other	a.v.	35%	lb.
		<b>Woven fabrics of flax.</b>			
		- Containing 85% or more by weight of flax:			
	5309.1100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5309.1900	-- Other	a.v.	20%	sq. yd.
		- Containing less than 85% by weight of flax:			
	5309.2100	-- Unbleached or bleached	a.v.	20%	sq. yd.
53.10	5309.2900	-- Other	a.v.	20%	sq. yd.
		<b>Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.</b>			
	5310.1000	- Unbleached	a.v.	20%	sq. yd.
	5310.9000	- Other	a.v.	20%	sq. yd.
53.11	5311.0000	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	a.v.	20%	sq. yd.

**Chapter 54**  
**Man-made filaments**

**Notes.**

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

- (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

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

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
54.01		<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>			
	5401.1000	- Of synthetic filaments	a.v.	20%	lb.
	5401.2000	- Of artificial filaments	a.v.	20%	lb.
54.02		<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament</b>			

		<b>of less than 67 decitex.</b>			
5402.1000	-	High tenacity yarn of nylon or other polyamides	a.v.	35%	lb.
5402.2000	-	High tenacity yarn of polyesters	a.v.	35%	lb.
	-	Textured yarn:			
5402.3100	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	a.v.	35%	lb.
	5402.3300	-- Of polyesters	a.v.	35%	lb.
	5402.3900	-- Other	a.v.	35%	lb.
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
	5402.4100	-- Of nylon or other polyamides	a.v.	35%	lb.
	5402.4200	-- Of polyesters, partially oriented	a.v.	35%	lb.
	5402.4300	-- Of polyesters, other	a.v.	35%	lb.
	5402.4900	-- Other	a.v.	35%	lb.
		- Other yarn, single, with a twist exceeding 50 turns per metre:			
	5402.5100	-- Of nylon or other polyamides	a.v.	35%	lb.
	5402.5200	-- Of polyesters	a.v.	35%	lb.
	5402.5900	-- Other	a.v.	35%	lb.
		- Other yarn, multiple (folded) or cabled:			
	5402.61.00	-- Of nylon or other polyamides	a.v.	35%	lb.
	5402.6200	-- Of polyesters	a.v.	35%	lb.
	5402.6900	-- Other	a.v.	35%	lb.
<b>54.03</b>		<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>			
	5403.1000	- High tenacity yarn of	a.v.	35%	lb.

	5403.2000	viscose rayon - Textured yarn - Other yarn, single:	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
5.04	5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	a.v.	35%	lb.	
	5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	a.v.	35%	lb.	
	5403.3300	-- Of cellulose acetate	a.v.	35%	lb.	
	5403.3900	-- Other - Other yarn, multiple (folded) or cabled:	a.v.	35%	lb.	
	5403.4100	-- Of viscose rayon	a.v.	35%	lb.	
	5403.4200	-- Of cellulose acetate	a.v.	35%	lb.	
	5403.4900	-- Other	a.v.	35%	lb.	
			<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches); strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm (0.20 inches).</b>			
		5404.1000	- Monofilament	a.v.	35%	lb.
		5404.90	- Other:			
54.05	5404.9010	--- Artificial straw	-	Free	lb.	
	5404.9090	--- Other	a.v.	35%	lb.	
	5405.00	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm (0.039 inches); strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm (0.20 inches).</b>				
	5405.0010	--- Artificial straw	-	Free	lb.	
	5405.0090	--- Other	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	

<b>54.06</b>		<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>			
	5406.1000	- Synthetic filament yarn	a.v.	35%	lb.
	5406.2000	- Artificial filament yarn	a.v.	35%	lb.
<b>54.07</b>		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.</b>			
	5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	a.v.	20%	sq. yd.
	5407.2000	- Woven fabrics obtained from strip or the like	a.v.	20%	sq. yd.
	5407.3000	- Fabrics specified in Note 9 to Section XI	a.v.	20%	sq. yd.
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
	5407.4100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5407.4200	-- Dyed	a.v.	20%	sq. yd.
	5407.4300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5407.4400	-- Printed	a.v.	20%	sq. yd.
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
	5407.5100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5407.5200	-- Dyed	a.v.	20%	sq. yd.
	5407.5300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5407.5400	-- Printed	a.v.	20%	sq. yd.
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:			
	5407.6100	-- Containing 85% or more by weight of non-textured polyester filaments	a.v.	20%	sq. yd.
	5407.6900	-- Other	a.v.	20%	sq. yd.
		- Other woven fabrics,			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>

		containing 85% or more by weight of synthetic filaments:			
	5407.7100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5407.7200	-- Dyed	a.v.	20%	sq. yd.
	5407.7300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5407.7400	-- Printed	a.v.	20%	sq. yd.
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:			
	5407.8100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5407.8200	-- Dyed	a.v.	20%	sq. yd.
	5407.8300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5407.8400	-- Printed	a.v.	20%	sq. yd.
		- Other woven fabrics:			
	5407.9100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5407.9200	-- Dyed	a.v.	20%	sq. yd.
	5407.930b	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5407.9400	-- Printed	a.v.	20%	sq. yd.
<b>54.08</b>		<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.</b>			
	5408.1000	- Woven fabrics obtained from high tenacity yarn, of viscose rayon	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like			
	5408.2100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5408.2200	-- Dyed	a.v.	20%	sq. yd.
	5408.2300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5408.2400	-- Printed	a.v.	20%	sq. yd.
		- Other woven fabrics:			

5408.3100	-- Unbleached or bleached	a.v.	20%	.sq. yd.
5408.3200	-- Dyed	a.v.	20%	sq. yd.
5408.3300	-- Of yarns of different colours	a.v.	20%	sq. yd.
5408.3400	-- Printed	a.v.	20%	sq. yd.

**Chapter 55**  
**Man-made staple fibres**

**Note.**

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

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

Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

TARIFF HEADING	TARIFF TRADE NO	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>55.01</b>		<b>Synthetic filament tow.</b>			
	5501.1000	- Of nylon or other polyamides	a.v.	35%	lb.
	5501.2000	- Of polyesters	a.v.	35%	lb.
	5501.3000	- Acrylic or modacrylic	a.v.	35%	lb.
	5501.9000	- Other	a.v.	35%	lb.
<b>55.02</b>	5502.0000	<b>Artificial filament tow.</b>	a.v.	35%	lb.
<b>55.03</b>		<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>			
	5503.1000	- Of nylon or other polyamides	a.v.	35%	lb.
	5503.2000	- Of polyesters	a.v.	35%	lb.
	5503.3000	- Acrylic or modacrylic	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5503.4000	- Of polypropylene	a.v.	35%	lb.
	5503.9000	- Other	a.v.	35%	lb.
<b>55.04</b>		<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>			

	5504.1000	- Of viscose rayon	a.v.	35%	lb.
	5504.9000	- Other	a.v.	35%	lb.
<b>55.05</b>		<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>			
	5505.1000	- Of synthetic fibres	a.v.	35%	lb.
	5505.2000	- Of artificial fibres	a.v.	35%	lb.
<b>55.06</b>		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>			
	5506.1000	- Of nylon or other polyamides	a.v.	35%	lb.
	5506.2000	- Of polyesters	a.v.	35%	lb.
	5506.3000	- Acrylic or modacrylic	a.v.	35%	lb.
	5506.9000	- Other	a.v.	35%	lb.
<b>55.07</b>	5507.0000	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	a.v.	35%	lb.
<b>55.08</b>		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>			
	5508.1000	- Of synthetic staple fibres	a.v.	20%	lb.
	5508.2000	- Of artificial staple fibres	a.v.	20%	lb.
<b>55.09</b>		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
	5509.1100	-- Single yarn	a.v.	35%	lb.
	5509.1200	-- Multiple (folded) or cabled yarn	a.v.	35%	lb.
		- Containing 85% or more by weight of polyester staple fibres:			
	5509.2100	-- Single yarn	a.v.	35%	lb.
	5509.2200	-- Multiple (folded) or cabled yarn	a.v.	35%	lb.
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			

5509.3100	-- Single yarn	a.v.	35%	lb.
5509.3200	-- Multiple (folded) or cabled yarn	a.v.	35%	lb.
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.4100	-- Single yarn	a.v.	35%	lb.
5509.4200	-- Multiple (folded) or cabled yarn	a.v.	35%	lb.
	- Other yarn, of polyester staple fibres:			
5509.5100	-- Mixed mainly or solely with artificial staple fibres	a.v.	35%	lb.
5509.5200	-- Mixed mainly or solely with wool or fine animal hair	a.v.	35%	lb.
5509.5300	-- Mixed mainly or solely with cotton	a.v.	35%	lb.
5509.5900	-- Other	a.v.	35%	lb.
	- Other yarn, of acrylic or modacrylic staple fibres:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
55.10	5509.6100	-- Mixed mainly or solely with wool or fine animal hair	a.v.	35%	lb.
	5509.6200	-- Mixed mainly or solely with cotton	a.v.	35%	lb.
	5509.6900	-- Other	a.v.	35%	lb.
		- Other yarn:			
	5509.9100	-- Mixed mainly or solely with wool or fine animal hair	a.v.	35%	lb.
	5509.9200	-- Mixed mainly or solely with cotton	a.v.	35%	lb.
	5509.9900	-- Other	a.v.	35%	lb.
		<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>			
		- Containing 85% or more by weight of artificial staple fibres:			
	5510.1100	-- Single yarn	a.v.	35%	lb.
	5510.1200	-- Multiple (folded) or cabled yarn	a.v.	35%	lb.
	5510.2000	- Other yarn, mixed mainly or solely with wool	a.v.	35%	lb.

55.11	5510.3000	or fine animal hair - Other yarn, mixed mainly or solely with cotton	a.v.	35%	lb.
	5510.9000	- Other yarn	a.v.	35%	lb.
	5511.1000	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b> - Of synthetic staple fibres, containing 85% or more by weight of such fibres	a.v.	35%	sq. yd.
	5511.2000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	a.v.	35%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
55.12	5511.3000	- Of artificial staple fibres <b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>	a.v.	35%	sq. yd.
		- Containing 85% or more by weight of polyester staple fibres:			
	5512.1100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5512.1900	-- Other	a.v.	20%	sq. yd.
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
	5512.2100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5512.2900	-- Other	a.v.	20%	sq. yd.
		- Other:			
55.13	5512.9100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5512.9900	-- Other	a.v.	20%	sq. yd.
		<b>Woven fabrics of synthetic staple fibre, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup> (5.01 ounces per square yard).</b> - Unbleached or bleached:			

	5513.1100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5513.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5513.1300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5513.1900	-- Other woven fabrics - Dyed:	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5513.2100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5513.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5513.2300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5513.2900	-- Other woven fabrics - Of yarns of different colours:	a.v.	20%	sq. yd.
	5513.3100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5513.3200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5513.3300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5513.3900	-- Other woven fabrics - Printed:	a.v.	20%	sq. yd.
	5513.4100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5513.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5513.4300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5513.4900	-- Other woven fabrics	a.v.	20%	sq. yd.
<b>55.14</b>		<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup> (5.01 ounces per square yard).</b> - Unbleached or bleached:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5514.1100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5514.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5514.1300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5514.1900	-- Other woven fabrics - Dyed:	a.v.	20%	sq. yd.
	5514.2100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5514.2300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5514.2900	-- Other woven fabrics - Of yarns of different colours:	a.v.	20%	sq. yd.
	5514.3100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5514.3200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
	5514.3300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5514.3900	-- Other woven fabrics - Printed:	a.v.	20%	sq. yd.
	5514.4100	-- Of polyester staple fibres, plain weave	a.v.	20%	sq. yd.
	5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
55.15	5514.4300	-- Other woven fabrics of polyester staple fibres	a.v.	20%	sq. yd.
	5514.4900	-- Other woven fabrics <b>Other woven fabrics of synthetic staple fibres.</b> - Of polyester staple fibres:	a.v.	20%	sq. yd.
	5515.1100	-- Mixed mainly or solely with viscose rayon staple fibres	a.v.	20%	sq. yd.

55.16	5515.1200	-- Mixed mainly or solely with man-made filaments	a.v.	20%	sq. yd.
	5515.1300	-- Mixed mainly or solely with wool or fine animal hair	a.v.	20%	sq. yd.
	5515.1900	-- Other - Of acrylic or modacrylic staple fibres:	a.v.	20%	sq. yd.
	5515.2100	-- Mixed mainly or solely with man-made filaments	a.v.	20%	sq. yd.
	5515.2200	-- Mixed mainly or solely with wool or fine animal hair	a.v.	20%	sq. yd.
	5515.2900	-- Other - Other woven fabrics:	a.v.	20%	sq. yd.
	5515.9100	-- Mixed mainly or solely with man-made filaments	a.v.	20%	sq. yd.
	5515.9200	-- Mixed mainly or solely with wool or fine animal hair	a.v.	20%	sq. yd.
	5515.9900	-- Other	a.v.	20%	sq. yd.
		<b>Woven fabrics of artificial staple fibres.</b> - Containing 85% or more by weight of artificial staple fibres:			
	5516.1100	-- Unbleached or bleached	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5516.1200	-- Dyed	a.v.	20%	sq. yd.
	5516.1300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5516.1400	-- Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	a.v.	20%	sq. yd.
	5516.2100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5516.2200	-- Dyed	a.v.	20%	sq. yd.
	5516.2300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5516.2400	-- Printed - Containing less than 85% by weight of artificial staple fibres, mixed mainly	a.v.	20%	sq. yd.

		or solely with wool or fine animal hair:			
	5516.3100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5516.3200	-- Dyed	a.v.	20%	sq. yd.
	5516.3300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5516.3400	-- Printed	a.v.	20%	sq. yd.
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
	5516.4100	-- Unbleached or bleached	a.v.	20%	sq. yd.
	5516.4200	-- Dyed	a.v.	20%	sq. yd.
	5516.4300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5516.4400	-- Printed	a.v.	20%	sq. yd.
		- Other:			
	5516.9100	-- Unbleached or bleached	a.v.	20%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5516.9200	-- Dyed	a.v.	20%	sq. yd.
	5516.9300	-- Of yarns of different colours	a.v.	20%	sq. yd.
	5516.9400	-- Printed	a.v.	20%	sq. yd.

### 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 No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading No. 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
- (e) Metal foil on a backing of felt or nonwovens (Section XV).

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

3. - Headings Nos. 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 No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>56.01</b>		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm (0.20 inches) in length (flock), textile dust and mill neps.</b>			
	5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:			
	5601.1010	--- Napkins and napkin liners for infants	-	Free	lb.
	5601.1020	--- Feminine sanitary towels and tampons	-	Free	lb.
	5601.1030	--- Other napkins	a.v.	35%	lb.
	560.1090	--- Other	a.v.	35%	lb.
		- Wadding; other articles of wadding:			
	5601.2100	-- Of cotton	a.v.	35%	lb.
	5601.2200	-- Of man-made fibres	a.v.	35%	lb.
	5601.2900	-- Other	a.v.	35%	lb.
	5601.3000	- Textile flock and dust and mill neps	a.v.	35%	lb.
<b>56.02</b>		<b>Felt, whether or not impregnated, coated, covered or laminated.</b>			
	5602.1000	- Needleloom felt and stitch-bonded fibre fabrics	a.v.	35%	lb.
		- Other felt, not impregnated, coated, covered or laminated:			
	5602.2100	-- Of wool or fine animal	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		hair			
56.03	5602.2900	-- Of other textile materials	a.v.	35%	lb.
	5602.9000	- Other	a.v.	35%	lb.
		<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>			
		- Of man-made filaments:			
	5603.1100	-- Weighing not more than 25 g/m <sup>2</sup> (0.737 ounces per square yard)	a.v.	35%	lb.
	5603.1200	-- Weighing more than 25 g/m <sup>2</sup> : (0.737 ounces per square yard) but not more than 70 g/m <sup>2</sup> (2.06 ounces per square yard)	a.v.	35%	lb.
	5603.1300	-- Weighing more than 70 g/m <sup>2</sup> (2.06 ounces per square yard) but not more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	35%	lb.
	5603.1400	-- Weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	35%	lb.
		- Other:			
	5603.9100	-- Weighing not more than 25 g/m <sup>2</sup> (0.737 ounces per square yard)	a.v.	35%	lb.
	5603.9200	-- Weighing more than 25 g/m <sup>2</sup> (0.737 ounces per square yard) but not more than 70 g/m <sup>2</sup>	a.v.	35%	lb.
	5603.9300	-- Weighing more than 70 g/m <sup>2</sup> (2.06 ounces per square yard) but not more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	35%	lb.
	56.04	5603.9400	-- Weighing more than 150 g/m <sup>2</sup> (4.42 ounces per square yard)	a.v.	35%
		<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>			
	5604.1000	- Rubber thread and cord, textile covered	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5604.2000	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	a.v.	35%	lb.
	5604.9000	- Other	a.v.	35%	lb.
<b>56.05</b>	5605.0000	<b>Metallised yarn, whether or not gimped being textile yarn, or strip or the like of heading No. 54.04 or 54.05 combined with metal in the form of thread, strip or powder or covered with metal.</b>	a.v.	35%	lb.
<b>56.06</b>	5606.0000	<b>Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	a.v.	35%	lb.
<b>56.07</b>		<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>			
	5607.10	- Of jute or other textile bast fibres of heading No. 53.03:			
	5607.1010	--- Ropes and cables	a.v.	15%	100 lb.
	5607.1090	--- Other	a.v.	35%	lb.
		- Of sisal or other textile fibres of the genus <i>Agave</i> :			
	5607.2100	-- Binder or baler twine	a.v.	35%	lb.
	5607.29	-- Other:			
	5607.2910	--- Ropes and cables	a.v.	15%	100 lb.
	5607.2990	--- Other	a.v.	35%	lb.
	5607.30	- Of abaca ( <i>Manila hemp</i> or <i>Musa textilis Nee</i> ) or other hard (leaf) fibres:			
	5607.3010	--- Ropes and cables	a.v.	15%	100 lb.
	5607.3090	--- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Of polyethylene or polypropylene:			

	5607.4100	-- Binder or baler twine	a.v.	35%	lb.
	5607.49	-- Other:			
	5607.4910	--- Ropes and cables	a.v.	15%	100 lb.
	5607.4990	--- Other	a.v.	35%	lb.
	5607.50	- Of other synthetic fibres:			
	5607.5010	--- Ropes and cables	a.v.	15%	100 lb.
	5607.5090	--- Other	a.v.	35%	lb.
	5607.90	- Other:			
	5607.9010	--- Ropes and cables	a.v.	15%	100 lb.
	5607.9090	--- Other	a.v.	35%	lb.
<b>56.08</b>		<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>			
		- Of man-made textile materials:			
	5608.1100	-- Made up fishing nets	a.v.	35%	lb.
	5608.1900	-- Other	a.v.	35%	lb.
	5608.9000	- Other	a.v.	35%	lb.
<b>56.09</b>	5609.0000	<b>Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>	a.v.	35%	lb.

**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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>57.01</b>		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>			
	5701.1000	- Of wool or fine animal hair	a.v.	35%	sq. yd.
	5701.9000	- Of other textile materials	a.v.	35%	sq. yd.
<b>57.02</b>		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks",</b>			

		<b>"Karamanie" and similar hand-woven rugs.</b>			
	5702.1000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	a.v.	35%	sq. yd.
	5702.2000	- Floor coverings of coconut fibres (coir)	a.v.	35%	sq. yd.
		- Other, of pile construction, not made up:			
	5702.3100	-- Of wool or fine animal hair	a.v.	35%	sq. yd.
	5702.3200	-- Of man-made textile materials	a.v.	35%	sq. yd.
	5702.3900	-- Of other textile materials	a.v.	35%	sq. yd.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other, of pile construction, made up:			
	5702.4100	-- Of wool or fine animal hair	a.v.	35%	sq. yd.
	5702.4200	-- Of man-made textile materials	a.v.	35%	sq. yd.
	5702.4900	-- Of other textile materials	a.v.	35%	sq. yd.
		- Other, not of pile construction, not made up:			
	5702.5100	-- Of wool or fine animal hair	a.v.	35%	sq. yd.
	5702.5200	-- Of man-made textile materials	a.v.	35%	sq. yd.
	5702.5900	-- Of other textile materials	a.v.	35%	sq. yd.
		- Other, not of pile construction, made up:			
	5702.9100	-- Of wool or fine animal hair	a.v.	35%	sq. yd.
	5702.9200	-- Of man-made textile materials	a.v.	35%	sq. yd.
	5702.9900	-- Of other textile materials	a.v.	35%	sq. yd.
<b>57.03</b>		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>			
	5703.1000	- Of wool or fine animal hair	a.v.	35%	sq. yd.
	5703.2000	- Of nylon or other polyamides	a.v.	35%	sq. yd.

	5703.3000	- Of other man-made textile materials	a.v.	35%	sq. yd.
	5703.9000	- Of other textile materials	a.v.	35%	sq. yd.
<b>57.04</b>		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>			
	5704.1000	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup> (3.23 square feet).	a.v.	35%	sq. yd.
	5704.9000	- Other	a.v.	35%	sq. yd.
<b>57.05</b>	5705.0000	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	a.v.	35%	sq. yd.

### Chapter 58

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

##### Notes.

- 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.
- Heading No. 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.
- For the purposes of heading No. 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.
- Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
- For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:
  - Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.
- In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).
- In addition to the products of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>58.01</b>		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.</b>			
	5801.1000	- Of wool or fine animal hair	a.v.	20%	lb.

		- Of cotton:			
	5801.2100	-- Uncut weft pile fabrics	a.v.	20%	lb.
	5801.2200	-- Cut corduroy	a.v.	20%	lb.
	5801.2300	-- Other weft pile fabrics	a.v.	20%	lb.
	5801.2400	-- Warp pile fabrics, épinglé (uncut)	a.v.	20%	lb.
	5801.2500	-- Warp pile fabrics, cut	a.v.	20%	lb.
	5801.2600	-- Chenille fabrics	a.v.	20%	lb.
		- Of man-made fibres:			
	5801.3100	-- Uncut weft pile fabrics	a.v.	20%	lb.
	5801.3200	-- Cut corduroy	a.v.	20%	lb.
	5801.3300	-- Other weft pile fabrics	a.v.	20%	lb.
	5801.3400	-- Warp pile fabrics, épinglé (uncut)	a.v.	20%	lb.
	5801.3500	-- Warp pile fabrics, cut	a.v.	20%	lb.
	5801.3600	-- Chenille fabrics	a.v.	20%	lb.
	5801.9000	- Of other textile materials	a.v.	20%	lb.
<b>58.02</b>		<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.</b>			
		- Terry towelling and similar woven terry fabrics, of cotton			
	5802.1100	-- Unbleached	a.v.	20%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5802.1900	-- Other	a.v.	20%	lb.
	5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	a.v.	20%	lb.
	5802.3000	- Tufted textile fabrics	a.v.	20%	lb.
<b>58.03</b>		<b>Gauze, other than narrow fabrics of heading No. 58.06.</b>			
	5803.1000	- Of cotton	a.v.	35%	lb.
	5803.9000	- Of other textile materials	a.v.	35%	lb.
<b>58.04</b>		<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in</b>			

		<b>motifs, other than fabrics of heading No. 60.02.</b>			
	5804.1000	- Tullies and other net fabrics	a.v.	20%	lb.
		- Mechanically made lace:			
	5804.2100	-- Of man-made fibres	a.v.	35%	lb.
	5804.2900	-- Of other textile materials	a.v.	35%	lb.
	5804.3000	- Hand-made lace	a.v.	35%	lb.
<b>58.05</b>	5805.0000	<b>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.</b>	a.v.	35%	lb.
<b>58.06</b>		<b>Narrow woven fabrics, other than goods of heading No. 58.09; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>			
	5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	5806.2000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	a.v.	35%	lb.
		- Other woven fabrics:			
	5806.3100	-- Of cotton	a.v.	35%	lb.
	5806.3200	-- Of man-made fibres	a.v.	35%	lb.
	5806.3900	-- Of other textile materials	a.v.	35%	lb.
	5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive(bolducs)	a.v.	35%	lb.
<b>58.07</b>		<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>			
	5807.1000	- Woven	a.v.	35%	lb.
	5807.9000	- Other	a.v.	35%	lb.
<b>58.08</b>		<b>Braids in the piece;</b>			

		<b>ornamental trimmings in the piece, without embroidery other than knitted or crocheted; tassels pompons and similar articles.</b>			
	5808.1000	- Braids in the piece	a.v.	35%	lb.
	5808.9000	- Other	a.v.	35%	lb.
<b>58.09</b>	5809.0000	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	a.v.	35%	lb.
<b>58.10</b>		<b>Embroidery in the piece, in strips or in motifs.</b>			
	5810.1000	- Embroidery without visible ground	a.v.	35%	lb.
		- Other embroidery:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	5810.9100	-- Of cotton	a.v.	35%	lb.
	5810.9200	-- Of man-made fibres	a.v.	35%	lb.
	5810.9900	-- Of other textile materials	a.v.	35%	lb.
<b>58.11</b>	5811.0000	<b>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 No. 58.10.</b>	a.v.	35%	lb.

### Chapter 59

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

#### **Notes.**

1. - Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.
2. - Heading No. 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 No. 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. - For the purposes of heading No. 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 No. 48.14) or on a textile backing (generally heading No. 59.07).

4. - For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means:

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
  - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
  - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
- (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 No. 58.11.

5. - Heading No. 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 No. 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).

6. - Heading No. 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 No. 40.10).

7. - Heading No. 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 Nos. 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 Nos. 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).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
59.01		<b>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.</b>			
	5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	a.v.	35%	lb.
	5901.9000	- Other	a.v.	35%	lb.
59.02		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>			
	5902.1000	- Of nylon or other polyamides	a.v.	35%	lb.
	5902.2000	- Of polyesters	a.v.	35%	lb.
	5902.9000	- Other	a.v.	35%	lb.
59.03		<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than</b>			

<b>59.0</b>		<b>those of heading No. 59.02.</b>			
	5903.1000	- With polyvinyl chloride	a.v.	35%	lb.
	5903.2000	- With polyurethane	a.v.	35%	lb.
	5903.9000	- Other	a.v.	35%	lb.
		<b>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.</b>			
	5904.1000	- Linoleum	-	Free	sq. yd.
		- Other:			
5904.9100	-- With a base consisting of needleloom felt or nonwovens	-	Free	sq. yd.	
5904.9200	-- With other textile base	-	Free	sq. yd.	
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>59.05</b>	5905.0000	<b>Textile wall coverings.</b>	a.v.	35%	sq. yd.
<b>59.06</b>		<b>Rubberised textile fabrics, other than those of heading No. 59.02</b>			
	5906.1000	- Adhesive tape of a width not exceeding 20 cm (7.87 inches)	a.v.	35%	lb.
		- Other:			
	5906.9100	-- Knitted or crocheted	a.v.	35%	lb.
	5906.9900	-- Other	a.v.	35%	lb.
<b>59.07</b>	5907.0000	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	a.v.	35%	lb.
<b>59.08</b>	5908.0000	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the likes incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>	a.v.	35%	lb.
<b>59.09</b>	5909.0000	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	a.v.	35%	lb.
<b>59.10</b>	5910.0000	<b>Transmission or conveyor belts or belting,</b>	a.v.	35%	lb.

59.11		of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.  Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	5911.1000	- 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)	a.v.	35%	lb.
	5911.2000	- Bolting cloth, whether or not made up  - 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):	a.v.	35%	lb.
	5911.3100	-- Weighing less than 650 g/m <sup>2</sup> (19.17 ounces per square yard)	a.v.	35%	lb.
	5911.3200	-- Weighing 650 g/m <sup>2</sup> (19.17 ounces per square yard) or more	a.v.	35%	lb.
	5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	a.v.	35%	lb.
	5911.9000	- Other	a.v.	35%	lb.

**Chapter 60**  
***Knitted or crocheted fabrics***

**Notes.**

1. - This Chapter does not cover:

- (a) Crochet lace of heading No. 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 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 No. 60.01.

2. - This Chapter also includes fabrics made of metal thread and of a kind used in

apparel, as furnishing fabrics or for similar purposes.

3. - Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
60.01		<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>			
	6001.1000	- "Long pile" fabrics	a.v.	35%	lb.
		- Looped pile fabrics:			
	6001.2100	-- Of cotton	a.v.	35%	lb.
	6001.2200	-- Of man-made fibres	a.v.	35%	lb.
	6001.2900	-- Of other textile materials	a.v.	35%	lb.
		- Other:			
	6001.9100	-- Of cotton	a.v.	35%	lb.
6001.9200	-- Of man-made fibres	a.v.	35%	lb.	
6001.9900	-- Of other textile materials	a.v.	35%	lb.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
60.02		<b>Other knitted or crocheted fabrics.</b>			
	6002.1000	- Of a width not exceeding 30 cm (11.81 inches), containing by weight 5% or more of elastomeric yarn or rubber thread	a.v.	35%	lb.
	6002.2000	- Other, of a width not exceeding 30 cm (11.81 inches)	a.v.	35%	lb.
	6002.3000	- Of a width exceeding 30 cm (11.81 inches), containing by weight 5% or more of elastomeric yarn or rubber thread	a.v.	35%	lb.
		- Other fabrics, warp knit (including those made on galloon knitting machines):			
	6002.4100	-- Of wool or fine animal hair	a.v.	35%	lb.
	6002.4200	-- Of cotton	a.v.	35%	lb.
	6002.4300	-- Of man-made fibres	a.v.	35%	lb.
	6002.4900	-- Other	a.v.	35%	lb.
		- Other:			

6002.9100	-- Of wool or fine animal hair	a.v.	35%	lb.
6002.9200	-- Of cotton	a.v.	35%	lb.
6002.9300	-- Of man-made fibres	a.v.	35%	lb.
6002.9900	-- Other			

### 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 No. 62.12;
  - (b) Worn clothing or other worn articles of heading No. 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. - For the purposes of headings Nos. 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 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 No. 61.12.

4. - Headings Nos. 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 No. 61.05 does not cover sleeveless garments.
5. - Heading No. 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 No. 61.11:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.
7. - For the purposes of heading No. 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 No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.
9. - Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
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 No. 61.03.			

61.02	6101.1000	- Of wool or fine animal hair	a.v.	25%	No.
	6101.2000	- Of cotton	a.v.	25%	No.
	6101.3000	- Of man-made fibres	a.v.	25%	No.
	6101.9000	- Of other textile materials	a.v.	25%	No.
		<b>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 No. 61.04.</b>			
	6102.1000	- Of wool or fine animal hair	a.v.	25%	No.
	6102.2000	- Of cotton	a.v.	25%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
61.03	6102.3000	- Of man-made fibres	a.v.	25%	No.
	6102.9000	- Of other textile materials	a.v.	25%	No.
		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) knitted or crocheted.</b>			
		- Suits:			
	6103.1100	-- Of wool or fine animal hair	a.v.	25%	No.
	6103.1200	-- Of synthetic fibres	a.v.	25%	No.
	6103.1900	-- Of other textile materials	a.v.	25%	No.
		- Ensembles:			
	6103.2100	-- Of wool or fine animal hair	a.v.	25%	No.
	6103.2200	-- Of cotton	a.v.	25%	No.
	6103.2300	-- Of synthetic fibres	a.v.	25%	No.
	6103.2900	-- Of other textile materials	a.v.	25%	No.
		- Jackets and blazers:			
	6103.3100	- Of wool or fine animal hair	a.v.	25%	No.
	6103.3200	-- Of cotton	a.v.	25%	No.
6103.3300	-- Of synthetic fibres	a.v.	25%	No.	

6103.3900	-- Of other textile materials	a.v.	25%	No.
	- Trousers, bib and brace overalls, breeches and shorts:			
6103.4100	-- Of wool or fine animal hair	a.v.	25%	No.
6103.4200	-- Of cotton	a.v.	25%	No.
6103.4300	-- Of synthetic fibres	a.v.	25%	No.
6103.4900	-- Of other textile materials	a.v.	25%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>61.04</b>		<b>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.</b>			
		- Suits:			
	6104.1100	-- Of wool or fine animal hair	a.v.	25%	No.
	6104.1200	-- Of cotton	a.v.	25%	No.
	6104.1300	-- Of synthetic fibres	a.v.	25%	No.
	6104.1900	-- Of other textile materials	a.v.	25%	No.
		- Ensembles:			
	6104.2100	-- Of wool or fine animal hair	a.v.	25%	No.
	6104.2200	-- Of cotton	a.v.	25%	No.
	6104.2300	-- Of synthetic fibres	a.v.	25%	No.
	6104.2900	-- Of other textile materials	a.v.	25%	No.
		- Jackets and blazers:			
	6104.3100	-- Of wool or fine animal hair	a.v.	25%	No.
	6104.3200	-- Of cotton	a.v.	25%	No.
	6104.3300	-- Of synthetic fibres	a.v.	25%	No.
	6104.3900	-- Of other textile materials	a.v.	25%	No.
		- Dresses:			
	6104.4100	-- Of wool or fine animal hair	a.v.	25%	No.
	6104.4200	-- Of cotton	a.v.	25%	No.

	6104.4300	-- Of synthetic fibres	a.v.	25%	No.
	6104.4400	-- Of artificial fibres	a.v.	25%	No.
	6104.4900	-- Of other textile materials	a.v.	25%	No.
		- Skirts and divided skirts:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT CLASSIFICATION
	6104.5100	-- Of wool or fine animal hair	a.v.	25%	No.
	6104.5200	-- Of cotton	a.v.	25%	No.
	6104.5300	-- Of synthetic fibres	a.v.	25%	No.
	6104.5900	-- Of other textile materials	a.v.	25%	No.
		- Trousers, bib and brace overalls, breeches and shorts:			
	6104.6100	-- Of wool or fine animal hair	a.v.	25%	No.
	6104.6200	-- Of cotton	a.v.	25%	No.
	6104.6300	-- Of synthetic fibres	a.v.	25%	No.
	6104.6900	-- Of other textile materials	a.v.	25%	No.
<b>61.05</b>		<b>Men's or boys' shirts, knitted or crocheted.</b>			
	6105.1000	- Of cotton	a.v.	25%	No.
	6105.2000	- Of man-made fibres	a.v.	25%	No.
	6105.9000	- Of other textile materials	a.v.	25%	No.
<b>61.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>			
	6106.1000	- Of cotton	a.v.	25%	No.
	6106.2000	- Of man-made fibres	a.v.	25%	No.
	6106.9000	- Of other textile materials	a.v.	25%	No.
<b>61.07</b>		<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
		- Underpants and briefs:			
	6107.1100	-- Of cotton	a.v.	15%	No.
	6107.1200	-- Of man-made fibres	a.v.	15%	No.
	6107.1900	-- Of other textile	a.v.	15%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		materials			
		- Nightshirts and pyjamas:			
	6107.2100	-- Of cotton	a.v.	25%	No.
	6107.2200	-- Of man-made fibres	a.v.	25%	No.
	6107.2900	-- Of other textile materials	a.v.	25%	No.
		- Other:			
	6107.9100	-- Of cotton	a.v.	25%	No.
	6107.9200	-- Of man-made fibres	a.v.	25%	No.
	6107.9900	-- Of other textile materials	a.v.	25%	No.
<b>61.08</b>		<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
		- Slips and petticoats:			
	6108.1100	-- Of man-made fibres	a.v.	15%	No.
	6108.1900	-- Of other textile materials	a.v.	15%	No.
		- Briefs and panties:			
	6108.2100	-- Of cotton	a.v.	15%	No.
	6108.2200	-- Of man-made fibres	a.v.	15%	No.
	6108.2900	-- Of other textile materials	a.v.	15%	No.
		- Nightdresses and pyjamas:			
	6108.3100	-- Of cotton	a.v.	25%	No.
	6108.3200	-- Of man-made fibres	a.v.	25%	No.
	6108.3900	-- Of other textile materials	a.v.	25%	No.
		- Other:			
	6108.9100	-- Of cotton	a.v.	25%	No.
	6108.9200	-- Of man-made fibres	a.v.	25%	No.
	6108.9900	-- Of other textile materials	a.v.	25%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

<b>61.09</b>		<b>T-shirts, singlets and other vests, knitted or crocheted.</b>			
	6109.1000	- Of cotton	a.v.	15%	No.
	6109.9000	- Of other textile materials	a.v.	15%	No.
<b>61.10</b>		<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>			
	6110.10	- Of wool or fine animal hair:			
	6110.1010	--- Sweaters, cardigans and pullovers of wool, cashmere or angora	-	Free	No.
	6110.1090	--- Other	a.v.	25%	No.
	6110.2000	- Of cotton	a.v.	25%	No.
	6110.9000	- Of other textile materials	a.v.	25%	No.
<b>61.11</b>		<b>Babies' garments and clothing accessories, knitted or crocheted.</b>			
	6111.10	- Of wool or fine animal hair:			
	6111.1010	--- Napkins	-	Free	lb.
	6111.1020	--- Other underwear	a.v.	15%	lb.
	6111.1090	--- Other	a.v.	25%	lb.
	6111.20	- Of cotton:			
	6111.2010	--- Napkins	-	Free	lb.
	6111.2020	--- Other underwear	a.v.	15%	lb.
	6111.2090	--- Other	a.v.	25%	lb.
	6111.30	- Of synthetic fibres:			
	6111.3010	--- Napkins	-	Free	lb.
	6111.3020	--- Other underwear	a.v.	15%	lb.
	6111.3090	--- Other	a.v.	25%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	6111.90	- Of other textile materials:			
	6111.9010	--- Napkins		Free	lb.
	6111.9020	--- Other underwear	a.v.	15%	lb.
	6111.9090	--- Other	a.v.	25%	lb.
<b>61.12</b>		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>			

		- Track suits:			
	6112.1100	-- Of cotton	a.v.	25%	No.
	6112.1200	-- Of synthetic fibres	a.v.	25%	No.
	6112.1900	-- Of other textile materials	a.v.	25%	No.
	6112.2000	- Ski suits	a.v.	25%	No.
		- Men's or boys' swimwear:			
	6112.3100	-- Of synthetic fibres	a.v.	25%	No.
	6112.3900	-- Of other textile materials	a.v.	25%	No.
		- Women's or girls' swimwear:			
	6112.4100	-- Of synthetic fibres	a.v.	25%	No.
	6112.4900	-- Of other textile materials	a.v.	25%	No.
<b>61.13</b>	6113.0000	<b>Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.</b>	a.v.	25%	No.
<b>61.14</b>		<b>Other garments, knitted or crocheted.</b>			
	6114.1000	- Of wool or fine animal hair	a.v.	25%	lb.
	6114.2000	- Of cotton	a.v.	25%	lb.
	6114.3000	- Of man-made fibres	a.v.	25%	lb.
	6114.9000	- Of other textile materials	a.v.	25%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>61.15</b>		<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</b>			
		- Panty hose and tights:			
	6115.1100	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	a.v.	35%	lb.
	6115.1200	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	a.v.	35%	lb.
	6115.1900	-- Of other textile materials	a.v.	35%	lb.
	6115.2000	- Women's full-length or knee-length hosiery, measuring per single yarn	a.v.	35%	lb.

<b>61.16</b>		less than 67 decitex			
		- Other:			
	6115.9100	-- Of wool or fine animal hair	a.v.	35%	lb.
	6115.9200	-- Of cotton	a.v.	35%	lb.
	6115.9300	-- Of synthetic fibres	a.v.	35%	lb.
	6115.9900	-- Of other textile materials	a.v.	35%	lb.
		<b>Gloves, mittens and mitts, knitted or crocheted.</b>			
	6116.1000	- Impregnated, coated or covered with plastics or rubber	a.v.	35%	lb.
		- Other:			
	6116.9100	-- Of wool or fine animal hair	a.v.	35%	lb.
6116.9200	-- Of cotton	a.v.	35%	lb.	
6116.9300	-- Of synthetic fibres	a.v.	35%	lb.	
6116.9900	-- Of other textile materials	a.v.	35%	lb.	
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>61.17</b>		<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>			
	6117.1000	- Shawls, scarves, mufflers, mantillas, veils and the like	a.v.	35%	No.
	6117.2000	- Ties, bow ties and cravats	a.v.	35%	lb.
	6117.8000	- Other accessories	a.v.	35%	lb.
	6117.9000	- Parts	a.v.	35%	lb.

**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 No. 62.12).
2. - This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading No. 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. - For the purposes of headings Nos. 62.03 and 62.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces

made up, in respect of their outer surface, in identical fabric and comprising:

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

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

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

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

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

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 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 No. 62.11.

4. - For the purposes of heading No. 62.09:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. - Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.

6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

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

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

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

7. - Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
62.01		<b>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 No. 62.03.</b>			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6201.1100	-- Of wool or fine animal hair	a.v.	25%	No.
	6201.1200	-- Of cotton	a.v.	25%	No.
	6201.1300	-- Of man-made fibres	a.v.	25%	No.
	6201.1900	-- Of other textile materials	a.v.	25%	No.
		- Other:			
	6201.9100	-- Of wool or fine animal hair	a.v.	25%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
62.02	6201.9200	-- Of cotton	a.v.	25%	No.
	6201.9300	-- Of man-made fibres	a.v.	25%	No.
	6201.9900	-- Of other textile materials	a.v.	25%	No.
		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-</b>			

62.03		<b>jackets and similar articles, other than those of heading No. 62.04.</b>			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
	6202.1100	-- Of wool or fine animal hair	a.v.	25%	No.
	6202.1200	-- Of cotton	a.v.	25%	No.
	6202.1300	-- Of man-made fibres	a.v.	25%	No.
	6202.1900	-- Of other textile materials	a.v.	25%	No.
		- Other:			
	6202.9100	-- Of wool or fine animal hair	a.v.	25%	No.
	6202.9200	-- Of cotton	a.v.	25%	No.
	6202.9300	-- Of man-made fibres	a.v.	25%	No.
	6202.9900	-- Of other textile materials	a.v.	25%	No.
		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>			
		- Suits:			
	6203.1100	-- Of wool or fine animal hair	a.v.	25%	No.
	6203.1200	-- Of synthetic fibres	a.v.	25%	No.
	6203.1900	-- Of other textile materials	a.v.	25%	No.
	- Ensembles:				
6203.2100	-- Of wool or fine animal hair	a.v.	25%	No.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6203.2200	-- Of cotton	a.v.	25%	No.
	6203.2300	-- Of synthetic fibres	a.v.	25%	No.
	6203.2900	-- Of other textile materials	a.v.	25%	No.
		- Jackets and blazers:			
	6203.3100	-- Of wool or fine animal hair	a.v.	25%	No.
	6203.3200	-- Of cotton	a.v.	25%	No.
	6203.3300	-- Of synthetic fibres	a.v.	25%	No.

62.04	6203.3900	-- Of other textile materials	a.v.	25%	No.
		- Trousers, bib and brace overalls, breeches and shorts:			
	6203.4100	-- Of wool or fine animal hair	a.v.	25%	No.
	6203.4200	-- Of cotton	a.v.	25%	No.
	6203.4300	-- Of synthetic fibres	a.v.	25%	No.
	6203.4900	-- Of other textile materials	a.v.	25%	No.
		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>			
		- Suits			
	6204.1100	-- Of wool or fine animal hair	a.v.	25%	No.
	6204.1200	-- Of cotton	a.v.	25%	No.
	6204.1300	-- Of synthetic fibres	a.v.	25%	No.
	6204.1900	-- Of other textile materials	a.v.	25%	No.
		- Ensembles			
	6204.2100	-- Of wool or fine animal hair	a.v.	25%	No.
6204.2200	-- Of cotton	a.v.	25%	No.	
6204.2300	-- Of synthetic fibres	a.v.	25%	No.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6204.2900	-- Of other textile materials	a.v.	25%	No.
		- Jackets and blazers:			
	6204.3100	-- Of wool or fine animal hair	a.v.	25%	No.
	6204.3200	-- Of cotton	a.v.	25%	No.
	6204.3300	-- Of synthetic fibres	a.v.	25%	No.
	6204.3900	-- Of other textile materials	a.v.	25%	No.
		- Dresses:			
	6204.4100	-- Of wool or fine animal hair	a.v.	25%	No.
	6204.4200	-- Of cotton	a.v.	25%	No.

	6204.4300	-- Of synthetic fibres	a.v.	25%	No.
	6204.4400	-- Of artificial fibres	a.v.	25%	No.
	6204.4900	-- Of other textile materials	a.v.	25%	No.
		- Skirts and divided skirts:			
	6204.5100	-- Of wool or fine animal hair	a.v.	25%	No.
	6204.5200	-- Of cotton	a.v.	25%	No.
	6204.5300	-- Of synthetic fibres	a.v.	25%	No.
	6204.5900	-- Of other textile materials	a.v.	25%	No.
		- Trousers, bib and brace overalls, breeches and shorts:			
	6204.6100	-- Of wool or fine animal hair	a.v.	25%	No.
	6204.6200	-- Of cotton	a.v.	25%	No.
	6204.6300	-- Of synthetic fibres	a.v.	25%	No.
	6204.6900	-- Of other textile materials	a.v.	25%	No.
<b>62.05</b>		<b>Men's or boys' shirts.</b>			
	6205.1000	- Of wool or fine animal hair	a.v.	25%	No.
	6205.2000	- Of cotton	a.v.	25%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	6205.3000	- Of man-made fibres	a.v.	25%	No.
	6205.9000	- Of other textile materials	a.v.	25%	No.
<b>62.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses.</b>			
	6206.1000	- Of silk or silk waste	a.v.	25%	No.
	6206.2000	- Of wool or fine animal hair	a.v.	25%	No.
	6206.3000	- Of cotton	a.v.	25%	No.
	6206.4000	- Of man-made fibres	a.v.	25%	No.
	6206.9000	- Of other textile materials	a.v.	25%	No.
<b>62.07</b>		<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>			
		- Underpants and briefs:			

	6207.1100	-- Of cotton	a.v.	15%	No.
	6207.1900	-- Of other textile materials	a.v.	15%	No.
		- Nightshirts and pyjamas:			
	6207.2100	-- Of cotton	a.v.	25%	No.
	6207.2200	-- Of man-made fibres	a.v.	25%	No.
	6207.2900	-- Of other textile materials	a.v.	25%	No.
		- Other:			
	6207.91	-- Of cotton:			
	6207.9110	--- Singlets and other vests	a.v.	15%	No.
	6207.9190	--- Other	a.v.	25%	lb.
	6207.92	-- Of man-made fibres:			
	6207.9210	--- Singlets and other vests	a.v.	15%	No.
	6207.9290	--- Other	a.v.	25%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>62.08</b>	6207.99	-- Of other textile materials:			
	6207.9910	--- Singlets and other vests	a.v.	15%	No.
	6207.9990	--- Other	a.v.	25%	lb.
		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</b>			
		- Slips and petticoats:			
	6208.1100	-- Of man-made fibres	a.v.	15%	No.
	6208.1900	-- Of other textile materials	a.v.	15%	No.
		- Nightdresses and pyjamas:			
	6208.2100	-- Of cotton	a.v.	25%	No.
	6208.2200	-- Of man-made fibres	a.v.	25%	No.
	6208.2900	-- Of other textile materials	a.v.	25%	No.
		- Other:			
	6208.91	-- Of cotton:			
6208.9110	--- Singlets and other vests, briefs and panties	a.v.	15%	No.	

	6208.9190	--- Other	a.v.	25%	lb.
	6208.92	-- Of man-made fibres:			
	6208.9210	--- Singlets and other vests, briefs and panties	a.v.	15%	No.
	6208.9290	--- Other	a.v.	25%	lb.
	6208.99	-- Of other textile materials:			
	6208.9910	--- Singlets and other vests, briefs and panties	a.v.	15%	No.
	6208.9990	--- Other	a.v.	25%	lb.
<b>62.09</b>		<b>Babies' garments and clothing accessories.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	6209.10	- Of wool or fine animal hair:			
	6209.1010	--- Napkins	-	Free	lb.
	6209.1020	--- Other underwear	a.v.	15%	lb.
	6209.1090	--- Other	a.v.	25%	lb.
	6209.20	- Of cotton:			
	6209.2010	--- Napkins	-	Free	lb.
	6209.2020	--- Other underwear	a.v.	15%	lb.
	6209.2090	--- Other	a.v.	25%	lb.
	6209.30	- Of synthetic fibres:			
	6209.3010	--- Napkins	-	Free	lb.
	6209.3020	--- Other underwear	a.v.	15%	lb.
	6209.3090	--- Other	a.v.	25%	lb.
	6209.90	- Of other textile materials:			
	6209.9010	--- Napkins	-	Free	lb.
	6209.9020	--- Other underwear	a.v.	15%	lb.
	6209.9090	--- Other	a.v.	25%	lb.
<b>62.10</b>		<b>Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.</b>			
	6210.1000	- Of fabrics of heading No. 56.02 or 56.03	a.v.	25%	lb.
	6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	a.v.	25%	No.
	6210.3000	- Other garments, of the	a.v.	25%	No.

		type described in subheadings 6202.11 to 6202.19			
	6210.4000	- Other men's or boys' garments	a.v.	25%	lb.
	6210.5000	- Other women's or girls' garments	a.v.	25%	lb.
<b>62.11</b>		<b>Track suits, ski suits and swimwear; other garments.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Swimwear:			
	6211.1100	-- Men's or boys'	a.v.	25%	No.
	6211.1200	-- Women's or girls'	a.v.	25%	No.
	6211.2000	- Ski suits	a.v.	25%	No.
		- Other garments, men's or boys':			
	6211.3100	-- Of wool or fine animal hair	a.v.	25%	lb.
	6211.3200	-- Of cotton	a.v.	25%	lb.
	6211.3300	-- Of man-made fibres	a.v.	25%	lb.
	6211.3900	-- Of other textile materials	a.v.	25%	lb.
		- Other garments, women's or girls':			
	6211.4100	-- Of wool or fine animal hair	a.v.	25%	lb.
	6211.4200	-- Of cotton	a.v.	25%	lb.
	6211.4300	-- Of man-made fibres	a.v.	25%	lb.
	6211.4900	-- Of other textile materials	a.v.	25%	lb.
<b>62.12</b>		<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>			
	6212.1000	- Brassières	a.v.	15%	lb.
	6212.2000	- Girdles and panty-girdles	a.v.	15%	lb.
	6212.3000	- Corselettes	a.v.	15%	lb.
	6212.9000	- Other	a.v.	35%	lb.
<b>62.13</b>		<b>Handkerchiefs.</b>			
	6213.1000	- Of silk or silk waste	a.v.	35%	lb.

62.14	6213.2000	- Of cotton	a.v.	35%	lb.
	6213.9000	- Of other textile materials	a.v.	35%	lb.
		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
62.15	6214.1000	- Of silk or silk waste	a.v.	35%	No.
	6214.2000	- Of wool or fine animal hair	a.v.	35%	No.
	6214.3000	- Of synthetic fibres	a.v.	35%	No.
	6214.4000	- Of artificial fibres	a.v.	35%	No.
	6214.9000	- Of other textile materials	a.v.	35%	No.
		<b>Ties, bow ties and cravats.</b>			
62.16	6215.1000	- Of silk or silk waste	a.v.	35%	lb.
	6215.2000	- Of man-made fibres	a.v.	35%	lb.
	6215.9000	- Of other textile materials	a.v.	35%	lb.
62.17	6216.0000	<b>Gloves, mittens and mitts.</b>	a.v.	35%	lb.
		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.</b>			
	6217.1000	- Accessories	a.v.	35%	lb.
	6217.9000	- Parts	a.v.	35%	lb.

### Chapter 63

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

##### **Notes.**

1. - Sub-Chapter I applies only to made up articles, of any textile fabric.
2. - Sub-Chapter I does not cover:
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading No. 63.09.
3. - Heading No. 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 Nos. 57.01 to 57.05 and tapestries of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
63.01		<b>I. OTHER MADE UP TEXTILE ARTICLES</b>			
		<b>Blankets and travelling rugs.</b>			
	6301.1000	- Electric blankets	a.v.	35%	No.
	6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	a.v.	25%	lb.
	6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton	a.v.	25%	lb.
	6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	a.v.	25%	lb.
63.02	6301.9000	- Other blankets and travelling rugs	a.v.	25%	lb.
		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>			
	6302.1000	- Bed linen, knitted or crocheted	a.v.	20%	lb.
		- Other bed linen, printed:			
	6302.2100	-- Of cotton	a.v.	20%	lb.
	6302.2200	-- Of man-made fibres	a.v.	20%	lb.
	6302.2900	-- Of other textile materials	a.v.	20%	lb.
		- Other bed linen:			
	6302.3100	-- Of cotton	a.v.	20%	lb.
	6302.3200	-- Of man-made fibres	a.v.	20%	lb.
	6302.3900	-- Of other textile materials	a.v.	20%	lb.
	6302.4000	- Table linen, knitted or crocheted	-	Free	lb.
		- Other table linen:			
	6302.5100	-- Of cotton	-	Free	lb.
	6302.5200	-- Of flax	-	Free	lb.
6302.5300	-- Of man-made fibres	-	Free	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

	6302.5900	-- Of other textile materials	-	Free	lb.
	6302.6000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	a.v.	20%	lb.
		- Other:			
	6302.9100	-- Of cotton	a.v.	20%	lb.
	6302.9200	-- Of flax	a.v.	20%	lb.
	6302.9300	-- Of man-made fibres	a.v.	20%	lb.
	6302.9900	-- Of other textile materials	a.v.	20%	lb.
<b>63.03</b>		<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>			
		- Knitted or crocheted:			
	6303.1100	-- Of cotton	a.v.	20%	lb.
	6303.1200	-- Of synthetic fibres	a.v.	20%	lb.
	6303.1900	-- Of other textile materials	a.v.	20%	lb.
		- Other:			
	6303.9100	-- Of cotton	a.v.	20%	lb.
	6303.9200	-- Of synthetic fibres	a.v.	20%	lb.
	6303.9900	-- Of other textile materials	a.v.	20%	lb.
<b>63.04</b>		<b>Other furnishing articles, excluding those of heading No. 94.04.</b>			
		- Bedspreads:			
	6304.1100	-- Knitted or crocheted	a.v.	20%	lb.
	6304.1900	-- Other	a.v.	20%	lb.
		- Other:			
	6304.9100	-- Knitted or crocheted	a.v.	20%	lb.
	6304.9200	-- Not knitted or crocheted, of cotton	a.v.	20%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6304.9300	-- Not knitted or crocheted, of synthetic fibres	a.v.	20%	lb.
	6304.9900	-- Not knitted or crocheted, of other textile materials	a.v.	20%	lb.
<b>63.05</b>		<b>Sacks and bags, of a kind</b>			

63.06	6305.1000	used for the packing of goods. - Of jute or of other textile bast fibres of heading No. 53.03	a.v.	20%	lb.
	6305.2000	- Of cotton	a.v.	20%	lb.
		- Of man-made textile materials:			
	6305.3200	-- Flexible intermediate bulk containers	a.v.	20%	lb.
	6305.3300	-- Other, of polyethylene or polypropylene strip or the like	a.v.	20%	lb.
	6305.3900	-- Other	a.v.	20%	lb.
	6305.9000	- Of other textile materials	a.v.	20%	lb.
		<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>			
		- Tarpaulins, awnings and sunblinds:			
	6306.1100	-- Of cotton	a.v.	35%	lb.
	6306.1200	-- Of synthetic fibres	a.v.	35%	lb.
	6306.1900	-- Of other textile materials	a.v.	35%	lb.
		- Tents:			
	6306.2100	-- Of cotton	a.v.	35%	lb.
6306.2200	-- Of synthetic fibres	a.v.	35%	lb.	
6306.2900	-- Of other textile materials	a.v.	35%	lb.	
	- Sails:				
6306.3100	-- Of synthetic fibres	a.v.	20%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6306.3900	-- Of other textile materials	a.v.	20%	lb.
		- Pneumatic mattresses:			
	6306.4100	-- Of cotton	a.v.	35%	lb.
	6306.4900	-- Of other textile materials	a.v.	35%	lb.
		- Other:			
	6306.9100	-- Of cotton	a.v.	35%	lb.
	6306.9900	-- Of other textile materials	a.v.	35%	lb.

<b>63.07</b>		<b>Other made up articles, including dress patterns.</b>			
	6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	a.v.	35%	lb.
	6307.2000	- Life-jackets and life-belts	a.v.	35%	lb.
	6307.90	- Other:			
	6307.9010	--- Flags of all nations	a.v.	15%	lb.
	6307.9090	--- Other	a.v.	35%	lb.
		<b>II.- SETS</b>			
<b>63.08</b>	6308.0000	<b>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.</b>	a.v.	35%	lb.
		<b>III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>			
<b>63.09</b>	6309.00	<b>Worn clothing and other worn articles.</b>			
	6309.0010	--- Clothing	a.v.	25%	lb.
	6309.0020	--- Clothing Accessories	a.v.	35%	lb.
	6309.0030	--- Travelling rugs and blankets	a.v.	25%	lb.
	6309.0040	--- Household linen and furnishing articles	a.v.	20%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	6309.0050	--- Footwear	a.v.	15%	lb.
	6309.0060	--- Headgear	a.v.	35%	lb.
	6309.0090	--- Other	a.v.	35%	lb.
<b>63.10</b>		<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>			
	6310.1000	- Sorted	a.v.	35%	lb.
	6310.9000	- Other	a.v.	35%	lb.

**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 No. 63.09;
  - (d) Articles of asbestos (heading No. 68.12);
  - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 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 No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 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 Nos. 41.04 to 41.09.
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 Nos. 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
64.01		<b>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.</b>			
	6401.1000	- Footwear incorporating a protective metal toe-cap - Other footwear:	a.v.	15%	pair

64.02	6401.9100	-- Covering the knee	a.v.	15%	pair
	6401.9200	-- Covering the ankle but not covering the knee	a.v.	15%	pair
	6401.9900	-- Other	a.v.	15%	pair
		<b>Other footwear with outer soles and upper of rubber or plastics.</b>			
		- Sports footwear:			
	6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	a.v.	15%	pair
	6402.1900	-- Other	a.v.	15%	pair
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
64.03	6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	a.v.	15%	pair
	6402.3000	- Other footwear, incorporating a protective metal toe-cap	a.v.	15%	pair
		- Other footwear:			
	6402.9100	-- Covering the ankle	a.v.	15%	pair
	6402.9900	-- Other	a.v.	15%	pair
		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>			
		- Sports footwear:			
	6403.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	a.v.	15%	pair
	6403.1900	-- Other	a.v.	15%	pair
	6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	a.v.	15%	pair
	6403.3000	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	a.v.	15%	pair
6403.4000	- Other footwear, incorporating a protective metal toe-cap	a.v.	15%	pair	
	- Other footwear with outer soles of leather:				
6403.5100	-- Covering the ankle	a.v.	15%	pair	

	6403.5900	-- Other	a.v.	15%	pair
		- Other footwear:			
	6403.9100	-- Covering the ankle	a.v.	15%	pair
	6403.9900	-- Other	a.v.	15%	pair
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>			
		- Footwear with outer soles of rubber or plastics:			
	6404.1100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	a.v.	15%	pair
	6404.1900	-- Other	a.v.	15%	pair
	6404.2000	- Footwear with outer soles of leather or composition leather	a.v.	15%	pair
<b>64.05</b>		<b>Other footwear.</b>			
	6405.1000	- With uppers of leather or composition leather	a.v.	15%	pair
	6405.2000	- With uppers of textile materials	a.v.	15%	pair
	6405.9000	- Other	a.v.	15%	pair
<b>64.06</b>		<b>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.</b>			
	6406.1000	- Uppers and parts thereof, other than stiffeners	a.v.	35%	lb.
	6406.2000	- Outer soles and heels, of rubber or plastic	a.v.	35%	lb.
		- Other:			
	6406.9100	-- Of wood	a.v.	35%	lb.
	6406.9900	-- Of other materials	a.v.	35%	lb.

**Chapter 65**  
**Headgear and parts thereof**

**Notes .**

1. - This Chapter does not cover:

- (a) Worn headgear of heading No. 63.09;  
 (b) Asbestos headgear (heading No. 68.12); or  
 (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. - Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
65.01	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	a.v.	35%	lb.
65.02	6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	a.v.	35%	lb.
65.03	6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	a.v.	35%	lb.
65.04	6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
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.			
	6505.1000	- Hair-nets	a.v.	35%	lb.
	6505.9000	- Other	a.v.	35%	lb.
65.06		Other headgear, whether or not lined or trimmed.			
	6506.1000	- Safety headgear	a.v.	35%	lb.
		- Other:			
	6506.9100	-- Of rubber or of plastics	a.v.	35%	lb.
	6506.9200	-- Of furskin	a.v.	35%	lb.
	6506.9900	-- Of other materials	a.v.	35%	lb.
65.07	6507.0000	Head-bands, linings,	a.v.	35%	lb.

		covers, hat foundations, hat frames, peaks and chinstraps, for headgear.			
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### 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 No. 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 No. 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 No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>			
	6601.1000	- Garden or similar umbrellas	a.v.	35%	No.
		- Other:			
	6601.9100	-- Having a telescopic shaft	a.v.	35%	No.
	6601.9900	-- Other	a.v.	35%	No.
<b>66.02</b>	6602.0000	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	a.v.	35%	No.
<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.</b>			
	6603.1000	- Handles and knobs	a.v.	35%	lb.
	6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	a.v.	35%	lb.
	6603.9000	- Other	a.v.	35%	lb.

### 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 No. 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 No. 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 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 No. 67.02.

3. - Heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
67.01	6701.0000	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).</b>	a.v.	35%	lb.
67.02		<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>			
	6702.1000	- Of plastics	a.v.	35%	lb.
	6702.9000	- Of other materials	a.v.	35%	lb.
67.03	6703.0000	<b>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.</b>	a.v.	35%	lb.
67.04		<b>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.</b>			
		- Of synthetic textile materials:			
	6704.1100	-- Complete wigs	a.v.	35%	lb.
	6704.19	-- Other:			
	6704.1910	--- False beards, eyebrows and eyelashes, switches and the like	a.v.	35%	lb.

6704.1990	--- Other	a.v.	35%	lb.
6704.20	- Of human hair:			
6704.2010	--- Wigs, false beards, eyebrows and eyelashes, switches and the like	a.v.	35%	lb.
6704.2090	--- Other	a.v.	35%	lb.
6704.90	- Of other materials:			
6704.9010	--- Wigs, false beards, eyebrows and eyelashes, switches and the like	a.v.	35%	lb.
6704.9090	--- Other	a.v.	35%	lb.

**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 of heading No. 48.10 or 48.11 (for example, paper 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 No. 84.42;
- (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (h) Dental burrs (heading No. 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 No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2. - In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
68.01	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	a.v.	35%	100 lb.

<b>68.02</b>		<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 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).</b>			
	6802.1000	- 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 (2.76 inches); artificially coloured granules, chippings and powder  - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	a.v.	35%	100 lb.
	6802.2100	-- Marble, travertine and alabaster	a.v.	35%	100 lb.
	6802.2200	-- Other calcareous stone	a.v.	35%	100 lb.
	6802.2300	-- Granite	a.v.	35%	100 lb.
	6802.2900	-- Other stone	a.v.	35%	100 lb.
		- Other:			
	6802.9100	-- Marble, travertine and alabaster	a.v.	35%	100 lb.
	6802.9200	-- Other calcareous stone	a.v.	35%	100 lb.
	6802.9300	-- Granite	a.v.	35%	100 lb.
	6802.9900	-- Other stone	a.v.	35%	100 lb.
<b>68.03</b>	6803.0000	<b>Worked slate and articles of slate or of agglomerated slate.</b>	a.v.	35%	100 lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		<b>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.</b>			

68.05	6804.1000	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like.	a.v.	35%	lb.
	6804.2100	-- Of agglomerated synthetic or natural diamond	a.v.	35%	lb.
	6804.2200	-- Of other agglomerated abrasives or of ceramics	a.v.	35%	lb.
	6804.2300	-- Of natural stone	a.v.	35%	lb.
	6804.3000	- Hand sharpening or polishing stones	a.v.	35%	lb.
68.06		<b>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.</b>			
	6805.1000	- On a base of woven textile fabric only	a.v.	35%	lb.
	6805.2000	- On a base of paper or paperboard only	a.v.	35%	lb.
	6805.3000	- On a base of other materials	a.v.	35%	lb.
		<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6806.1000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	a.v.	35%	lb.
	6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	a.v.	35%	lb.
	6806.9000	- Other	a.v.	35%	lb.

<b>68.07</b>		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>			
	6807.1000	- In rolls	a.v.	15%	100 lb.
	6807.90	- Other:			
	6807.9010	--- Shingles of asphalt	-	Free	1000 linear inches.
	6807.9090	--- Other	a.v.	35%	100 lb.
<b>68.08</b>	6808.0000	<b>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.</b>	a.v.	35%	100 lb.
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster.</b>			
		- Boards, sheets, panels, tiles and similar articles, not ornamented:			
	6809.1100	-- Faced or reinforced with paper or paperboard only	a.v.	15%	lb.
	6809.1900	-- Other	a.v.	35%	lb.
	6809.9000	- Other articles	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>68.10</b>		<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>			
		- Tiles, flagstones, bricks and similar articles:			
	6810.11	-- Building blocks and bricks:			
	6810.1110*	--- Building blocks of concrete	a.v.	35%	100 lb.
	6810.1190	--- Other	a.v.	35%	100 lb.
	6810.19	-- Other:			
	6810.1910 [cdlxxxv]*	--- Tiles of concrete	a.v.	25%	100 lb.
	6810.1990	--- Other	a.v.	35%	100 lb.
		- Other articles:			
	6810.9100	-- Prefabricated structural components for building or civil engineering	a.v.	35%	100 lb.

68.11	6810.9900	-- Other <b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>	a.v.	35%	100 lb.
	6811.1000	- Corrugated sheets	a.v.	35%	lb.
	6811.20	- Other sheets, panels, tiles and similar articles:			
	6811.2010	--- Shingles	-	Free	1000 linear inches
	6811.2090	--- Other	a.v.	25%	lb.
	6811.3000	- Tubes, pipes and tube or pipe fittings	a.v.	25%	lb.
	6811.9000	- Other articles	a.v.	25%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
68.12		<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.</b>			
	6812.1000	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	a.v.	35%	lb.
	6812.2000	- Yarn and thread	a.v.	35%	lb.
	6812.3000	- Cords and string, whether or not plaited	a.v.	35%	lb.
	6812.4000	- Woven or knitted fabric	a.v.	35%	lb.
	6812.5000	- Clothing, clothing accessories, footwear and headgear	a.v.	35%	lb.
	6812.6000	- Paper, millboard and felt	a.v.	35%	lb.
	6812.7000	- Compressed asbestos fibre jointing, in sheets or rolls	a.v.	35%	lb.
	6812.9000	- Other	a.v.	35%	lb.
68.13		<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with</b>			

68.14	6813.1000	a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. - Brake linings and pads	a.v.	35%	lb.
	6813.9000	- Other	a.v.	35%	lb.
		<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
68.15	6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	a.v.	35%	lb.
	6814.9000	- Other	a.v.	35%	lb.
		<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>			
	6815.1000	- Non-electrical articles of graphite or other carbon	a.v.	35%	lb.
	6815.2000	- Articles of peat - Other articles:	a.v.	35%	lb.
	6815.9100	-- Containing magnesite, dolomite or chromite	a.v.	35%	lb.
	6815.9900	-- Other	a.v.	35%	lb.

**Chapter 69**  
**Ceramic products**

**Notes.**

1. - This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 69.01 to 69.03.
2. - This Chapter does not cover:
  - (a) Products of heading No. 28.44;
  - (b) Articles of heading No. 68.04;
  - (c) Articles of Chapter 71 (for example, imitation jewellery);
  - (d) Cermets of heading No. 81.13;
  - (e) Articles of Chapter 82;
  - (f) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
  - (g) Artificial teeth (heading No. 90.21);
  - (h) Articles of Chapter 91 (for example, clocks and clock cases);

- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		<b>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>			
<b>69.01</b>	6901.0000	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	a.v.	35%	100 lb.
<b>69.02</b>		<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>			
	6902.1000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	a.v.	35%	100 lb.
	6902.2000	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	a.v.	35%	100 lb.
<b>69.03</b>	6902.9000	- Other	a.v.	35%	100 lb.
		<b>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.</b>			
	6903.1000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	a.v.	35%	lb.
	6903.2000	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6903.9000	- Other	a.v.	35%	lb.
<b>69.04</b>		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>			
	6904.1000	- Building bricks	a.v.	35%	lb.
	6904.9000	- Other	a.v.	35%	lb.
<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>			
	6905.1000	- Roofing tiles	a.v.	35%	lb.
	6905.9000	- Other	a.v.	35%	lb.
<b>69.06</b>	6906.0000	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	a.v.	35%	lb.
<b>69.07</b>		<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>			
	6907.1000	- 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 (2.76 inches)	a.v.	35%	100 lb.
	6907.9000	- Other	a.v.	35%	100 lb.
<b>69.08</b>		<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>			
	6908.1000	- 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 (2.76 inches)	a.v.	35%	100 lb
	6908.9000	- Other	a.v.	35%	100 lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>69.09</b>		<b>Ceramic wares for laboratory, chemical or</b>			

		<b>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.</b>			
	6909.1100	- Ceramic wares for laboratory, chemical or other technical uses: -- Of porcelain or china	a.v.	35%	lb.
	6909.1200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	a.v.	35%	lb.
	6909.1900	-- Other	a.v.	35%	lb.
	6909.9000	- Other	a.v.	35%	lb.
<b>69.10</b>		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>			
	6910.1000	- Of porcelain or china	a.v.	25%	lb.
	6910.9000	- Other	a.v.	25%	lb.
<b>69.11</b>		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>			
	6911.1000	- Tableware and kitchenware	-	Free	lb.
	6911.9000	- Other	-	Free	lb.
<b>69.12</b>	6912.0000	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	a.v.	35%	lb.
<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles.</b>			
	6913.1000	- Of porcelain or china	-	Free	lb.
	6913.9000	- Other	a.v.	35%	lb.
<b>69.14</b>		<b>Other ceramic articles.</b>			
	6914.1000	- Of porcelain or china	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	6914.9000	- Other	a.v.	35%	lb.

**Chapter 70**  
**Glass and glassware**

**Notes.**

1 - This Chapter does not cover:

- (a) Goods of heading No. 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 No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (d) Optical fibres: optically worked optical elements, hypodermic syringes, artificial eyes, thermometers; barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. - For the purposes of headings Nos. 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 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 No. 70.06 remain classified in that heading whether or not they have the character of articles.

4. - For the purposes of heading No. 70.19, the expression "glass wool" means:

- (a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (BO<sub>2</sub>) content exceeding 2% by weight.

Mineral wools which do not comply with the above specification fall in heading No. 68.06.

5. - Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

**Subheading Note.**

1. - For the purposes of subheading Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
70.01	7001.0000	<b>Cullet and other waste and scrap of glass; glass in the mass.</b>	a.v.	35%	lb.
70.02		<b>Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.</b>			
	7002.1000	- Balls	a.v.	35%	lb.

70.03	7002.2000	- Rods	a.v.	35%	lb.
		- Tubes:			
	7002.3100	-- Of fused quartz or other fused silica	a.v.	35%	lb.
	7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300 °C	a.v.	35%	lb.
	7002.3900	-- Other	a.v.	35%	lb.
		<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise-worked.</b>			
		- Non-wired sheets:			
	7003.1200	-- Coloured throughout the mass (body tinted) opacified, flashed, or having an absorbent, reflecting or non-reflecting layer	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
70.04	7003.1900	-- Other	a.v.	35%	sq.yd.
	7003.2000	- Wired sheets	a.v.	35%	sq.yd.
	7003.3000'	- Profiles	a.v.	35%	sq.yd.
		<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
	7004.2000	- Glass, coloured throughout the mass (body tinted), specified, flashed or having an absorbent, reflecting or non-reflecting layer	a.v.	35%	sq.yd.
70.05.	7004.9000	- Other glass	a.v.	35%	sq.yd.
		<b>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.</b>			
	7005.1000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	a.v.	35%	sq.yd.
		- Other non-wired glass:			

	7005.2100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	a.v.	35%	sq.yd.
	7005.2900	-- Other	a.v.	35%	sq.yd.
	7005.3000	- Wired glass	a.v.	35%	sq.yd.
<b>70.06</b>	7006.0000	<b>Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	a.v.	35%	sq.yd.
<b>70.07</b>		<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>  - Toughened (tempered) safety glass:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	7007.1100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	a.v.	35%	lb.
	7007.1900	-- Other  - Laminated safety glass:	a.v.	35%	sq.yd.
	7007.2100	-- Of size and shape suitable for incorporation in vehicles, aircraft; spacecraft or vessels	a.v.	35%	lb.
	7007.2900	-- Other	a.v.	35%	sq.yd.
<b>70.08</b>	7008.0000	<b>Multiple-walled insulating units of glass.</b>	a.v.	35%	lb.
<b>70.09</b>		<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>			
	7009.1000	- Rear-view mirrors for vehicles  - Other:	a.v.	35%	lb.
	7009.9100	-- Unframed	a.v.	35%	lb.
	7009.9200	-- Framed	a.v.	35%	lb.
<b>70.10</b>		<b>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.</b>			
	7010.1000	- Ampoules	a.v.	35%	lb.

	7010.2000	- Stoppers, lids and other closures	a.v.	35%	lb.
		- Other, of a capacity:			
	7010.9100	-- Exceeding 11 (0.22 gallon)	a.v.	35%	lb.
	7010.9200	-- Exceeding 0.331 (0.07 gallon) but not exceeding 11 (0.22 gallon)	a.v.	35%	lb.
	7010.9300	-- Exceeding 0.15 1 (0.03 gallon) but not exceeding 0.331 (0.07 gallon)	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
70.11	7010.9400	-- Not exceeding 0:25 1 (0:03 gallon)  <b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>	a.v.	35%	lb.
	7011.1000	- For electric lighting	a.v.	35%	lb.
	7011.2000	- For cathode-ray tubes	a.v.	35%	lb.
	7011.9000	- Other	a.v.	35%	lb.
70.12	7012.0000	<b>Glass inners for vacuum flasks or for other vacuum vessels.</b>	a.v.	35%	lb.
70.13		<b>Glassware of a kind used for table, kitchen, toilet, office indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).</b>			
	7013.1000	- Of glass-ceramics  - Drinking glasses other than of glass-ceramics:	a.v.	35%	lb.
	7013.2100	-- Of lead crystal	-	Free	lb.
	7013.2900	-- Other  - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	a.v.	35%	lb.
	7013.3100	-- Of lead crystal	-	Free.	lb.
	7013.3200	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	a.v.	35%	lb.

	7013.39	-- Other:			
	7013.3910	--- Infant feeding bottles	-	Free	lb.
	7013.3990	-- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other glassware:			
	7013.9100	-- Of lead crystal	-	Free	lb.
	7013.9900	-- Other	a.v.	35%	lb.
70.14	7014.0000	<b>Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.</b>	a.v.	35%	lb.
70.15		<b>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.</b>			
	7015.1000	- Glasses for corrective spectacles	-	Free	lb.
	7015.9000	- Other	a.v.	35%	lb.
70.16		<b>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.</b>			
	7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	a.v.	35%	lb.
	7016.9000	- Other	a.v.	35%	lb.
70.17		<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>			
	7017.1000	- Of fused quartz or other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		fused silica			
70.18	7017.2000	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	a.v.	35%	lb.
	7017.9000	- Other <b>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 (0.039 inches) in diameter.</b>	a.v.	35%	lb.
	7018.1000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	a.v.	35%	lb.
	7018.2000	- Glass microspheres not exceeding 1 mm (0.039 inches) in diameter	a.v.	35%	lb.
	7018.90	- Other:			
	7018.9010	--- Statuettes and other ornaments of lead crystal	-	Free	lb.
	7018.9090	--- Other <b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>	a.v.	35%	lb.
70.19		- Slivers, rovings, yarn and chopped strands:			
	7019.1100	-- Chopped strands, of a length of not more than 50 mm (1.97 inches)	a.v.	35%	lb.
	7019.1200	-- Rovings	a.v.	35%	lb.
	7019.1900	-- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			

	7019.3100	-- Mats	a.v.	35%	lb.
	7019.3200	-- Thin sheets (voiles)	a.v.	35%	lb.
	7019.3900	-- Other	a.v.	35%	lb.
	7019.4000	- Woven fabrics of rovings	a.v.	35%	lb.
		- Other woven fabrics:			
	7019.5100	-- Of a width not exceeding 30 cm (11.81 inches)	a.v.	35%	lb.
	7019.5200	-- Of a width exceeding 30 cm (11.81 inches), plain weave, weighing less than 250 g/m <sup>2</sup> (7.373 ounces per square yard), of filaments measuring per single yarn not more than 136 tex	a.v.	35%	lb.
	7019.5900	-- Other	a.v.	35%	lb.
	7019.9000	- Other	a.v.	35%	lb.
<b>70.20</b>	7020.0000	<b>Other articles of glass.</b>	a.v.	35%	lb.

**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 Nos. 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 (*(c)dtbxxxvj\**).
- (b) Heading No. 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 No. 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 No. 38.15);
  - (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42:

- (f) Articles of heading No. 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 No. 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 No. 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 No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. - (a) The expression "precious metal" means silver, gold and platinum.
- (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. - For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% , by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
  - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
  - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. - Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. - Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. - Subject to Note 1(a) to Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. - For the purposes of heading No. 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (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 (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. - For the purposes of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. - For the purposes of heading No. 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 No. 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading No. 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 Nos. 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 Nos. 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 No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
71.01		<b>I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES.</b>			
		<b>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.</b>			
	7101.1000	- Natural pearls	a.v.	35%	lb.
		- Cultured pearls:			
	7101.2100	-- Unworked	a.v.	35%	lb.
	7101.2200	-- Worked	a.v.	35%	lb.
71.02		<b>Diamonds, whether or not worked, but not mounted or set.</b>			
	7102.1000	- Unsorted	a.v.	35%	Carat
		- Industrial:			
	7102.2100	-- Unworked or simply sawn, cleaved or bruted	a.v.	35%	Carat
	7102.2900	-- Other	a.v.	35%	Carat
		- Non-industrial:			
	7102.3100	-- Unworked or simply sawn, cleaved or bruted	a.v.	35%	Carat
	7102.3900	-- Other	a.v.	35%	Carat
71.03		<b>Precious stones (other than diamonds) and</b>			

	7103.1000	semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. - Unworked or simply sawn or roughly shaped - Otherwise worked:	a.v.	35%	Carat
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
71.04	7103.9100	-- Rubies, sapphires and emeralds	a.v.	35%	Carat
	7103.9900	-- Other  <b>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.</b>	a.v.	35%	Carat
71.05	7104.1000	- Piezo-electric quartz	a.v.	35%	lb.
	7104.2000	- Other, unworked or simply sawn or roughly shaped	a.v.	35%	lb.
	7104.9000	- Other  <b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>	a.v.	35%	lb.
	7105.1000	- Of diamonds	a.v.	35%	Carat
71.06	7105.9000	- Other  <b>II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL.</b>  <b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>	a.v.	35%	lb.
	7106.1000	- Powder - Other:	-	Free	lb.
	7106.9100	-- Unwrought	-	Free	lb.
	7106.9200	-- Semi-manufactured	-	Free	lb.

71.07	7107.0000	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	a.v.	35%	lb.
71.08		<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b> - Non-monetary:			
	7108.1100	-- Powder	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7108.1200	-- Other unwrought forms	-	Free	lb.
	7108.1300	-- Other semi-manufactured form	-	Free	lb.
	7108.2000	- Monetary	-	Free	lb.
71.09	7109.0000	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	a.v.	35%	lb.
71.10		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b> - Platinum:			
	7110.1100	-- Unwrought or in powder form	-	Free	lb.
	7110.1900	-- Other - Palladium:	a.v.	35%	lb.
	7110.2100	-- Unwrought or in powder form	-	Free	lb.
	7110.2900	-- Other - Rhodium:	a.v.	35%	lb.
	7110.3100	-- Unwrought or in powder form	-	Free	lb.
	7110.3900	-- Other - Iridium, osmium and ruthenium:	a.v.	35%	lb.
	7110.4100	-- Unwrought or in powder form	-	Free	lb.
	7110.4900	-- Other	a.v.	35%	lb.
71.11	7111.0000	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	a.v.	35%	lb.
71.12		<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and</b>			

	7112.1000	<p><b>scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b></p> <p>- Of gold, including metal clad with gold but excluding sweepings containing other precious metals</p>	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
71.13	7112.2000	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	a.v.	35%	lb.
	7112.9000	- Other	a.v.	35%	lb.
		<p><b>III. -JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES.</b></p> <p><b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b></p> <p>- Of precious metal whether or not plated or clad with precious metal:</p>			
71.14	7113.1100	-- Of silver, whether or not plated or clad with other precious metal	-	Free	lb.
	7113.1900	-- Of other precious metal, whether or not plated or clad with precious metal	-	Free	lb.
	7113.2000	- Of base metal clad with precious metal	-	Free	lb.
		<p><b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b></p> <p>- Of precious metal whether or not plated or clad with precious metal:</p>			
71.15	7114.1100	-- Of silver, whether or not plated or clad with other precious metal	a.v.	25%	lb.
	7114.1900	-- Of other precious metal, whether or not plated or clad with precious metal	a.v.	35%	lb.
	7114.2000	- Of base metal clad with precious metal	a.v.	35%	lb.
		<b>Other articles of precious</b>			

	7115.1000	<b>metal or of metal clad with precious metal.</b> - Catalysts in the form of wire cloth or grill, of platinum	a.v.	35%	lb.
	7115.9000	- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>71.16</b>		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>			
	7116.1000	- Of natural or cultured pearls	-	Free	lb.
	7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	-	Free	lb.
<b>71.17</b>		<b>Imitation jewellery.</b>			
		- Of base metal, whether or not plated with precious metal:			
	7117.1100	-- Cuff-links and studs	a.v.	35%	lb.
	7117.1900	-- Other	a.v.	35%	lb.
	7117.9000	- Other	a.v.	35%	lb.
<b>71.18</b>		<b>Coin.</b>			
	7118.1000	- Coin (other than gold coin), not being legal tender	-	Free	lb.
	7118.9000	Other	-	Free	lb.

**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 Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15) ;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
- (c) Headgear or parts thereof of heading No. 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading No. 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 No. 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 No. 93.06) or other articles of Section XIX (arms and ammunition);

- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites),
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. - Throughout the Nomenclature, the expression "parts of general use" means:

- (a) Articles of heading No. 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 No. 91.14); and
- (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

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

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

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

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - (c) A cermet of heading No. 81.13 is regarded as a single base metal.
8. - In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

## **Chapter 72** ***Iron and steel***

### **Notes.**

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

(a) **Pig iron**

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

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

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

(d) **Steel**

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

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

- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) **Granules**

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

(ij) **Semi-finished products**

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

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

These products are not presented in coils.

(k) **Flat-rolled products**

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

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

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

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

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

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

(m) **Other bars and rods**

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

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

(n) **Angles, shapes and sections**

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

Chapter 72 does not include products of heading No. 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 No. 73.04.

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

**Subheading Notes.**

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

(a) **Alloy pig iron**

- Pig iron containing, by weight, one or more of the following elements in the specified proportions:
- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

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

- Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:
- 0.08% or more of sulphur
  - 0.1% or more of lead
  - more than 0.05% of selenium
  - more than 0.01% of tellurium
  - more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

2. - For the classification of ferro-alloys in the subheadings of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
72.01		<b>I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM.</b>			
		<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>			
	7201.1000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	a.v.	35%	lb.
	7201.2000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	a.v.	35%	lb.
	7201.5000	- Alloy pig iron; spiegeleisen	a.v.	35%	lb.
72.02		<b>Ferro-alloys.</b>			
		- Ferro-manganese:			
	7202.1100	-- Containing by weight more than 2% of carbon	a.v.	35%	lb.
	7202.1900	-- Other	a.v.	35%	lb.
		- Ferro-silicon:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7202.2100	-- Containing by weight more than 55% of silicon	a.v.	35%	lb.
	7202.2900	-- Other	a.v.	35%	lb.
	7202.3000	- Ferro-silico-manganese	a.v.	35%	lb.
		- Ferro-chromium:			
	7202.4100	-- Containing by weight more than 4% of carbon	a.v.	35%	lb.
	7202.4900	-- Other	a.v.	35%	lb.
	7202.5000	- Ferro-silico-chromium	a.v.	35%	lb.

	7202.6000	- Ferro-nickel	a.v.	35%	lb.
	7202.7000	- Ferro-molybdenum	a.v.	35%	lb.
	7202.8000	- Ferro-tungsten and ferro-silico-tungsten	a.v.	35%	lb.
		- Other:			
	7202.9100	-- Ferro-titanium and ferro-silico-titanium	a.v.	35%	lb.
	7202.9200	-- Ferro-vanadium	a.v.	35%	lb.
	7202.9300	-- Ferro-niobium	a.v.	35%	lb.
	7202.9900	-- Other	a.v.	35%	lb.
<b>72.03</b>		<b>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.</b>			
	7203.1000	- Ferrous products obtained by direct reduction of iron ore	a.v.	35%	lb.
	7203.9000	- Other	a.v.	35%	lb.
<b>72.04</b>		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>			
	7204.1000	- Waste and scrap of cast iron	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Waste and scrap of alloy steel:			
	7204.2100	-- Of stainless steel	a.v.	35%	lb.
	7204.2900	-- Other	a.v.	35%	lb.
	7204.3000	- Waste and scrap of tinned iron or steel	a.v.	35%	lb.
		- Other waste and scrap:			
	7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	a.v.	35%	lb.
	7204.4900	-- Other	a.v.	35%	lb.
	7204.5000	- Remelting scrap ingots	a.v.	35%	lb.
<b>72.05</b>		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>			

	7205.1000	- Granules	a.v.	35%	lb.
		- Powders:			
	7205.2100	-- Of alloy steel	a.v.	35%	lb.
	7205.2900	-- Other	a.v.	35%	lb.
<b>72.06</b>		<b>II.- IRON AND NON-ALLOY STEEL.</b>			
		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).</b>			
	7206.1000	- Ingots	a.v.	35%	lb.
<b>72.07</b>	7206.9000	- Other	a.v.	35%	lb.
		<b>Semi-finished products of iron or non-alloy steel.</b>			
		- Containing by weight less than 0.25% of carbon:			
	7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>72.08</b>	7207.1200	-- Other, of rectangular (other than square) cross-section	a.v.	35%	lb.
	7207.1900	-- Other	a.v.	35%	lb.
	7207.2000	- Containing by weight 0.25% or more of carbon	a.v.	35%	lb.
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, hot-rolled, not clad, plated or coated.</b>			
	7208.1000	- In coils, not further worked than hot-rolled, with patterns in relief	a.v.	35%	lb.
		- Other, in coils, not further worked than hot-rolled, pickled:			
	7208.2500	-- Of a thickness of 4.75 mm (0.187 inches) or more	a.v.	35%	lb.
	7208.2600	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	a.v.	35%	lb.
	7208.2700	-- Of a thickness of less than 3 mm (0.118 inches)	a.v.	35%	lb.

	- Other, in coils, not further worked than hot-rolled:			
7208.3600	-- Of a thickness exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
7208.3700	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
7208.3800	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	a.v.	35%	lb.
7208.3900	-- Of a thickness of less than 3 mm (0.118 inches)	a.v.	35%	lb.
7208.4000	- Not in coils, not further worked than hot-rolled, with patterns in relief	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
72.09		- Other, not in coils, not further worked than hot-rolled:			
	7208.5100	-- Of a thickness exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
	7208.5200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
	7208.5300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	a.v.	35%	lb.
	7208.5400	-- Of a thickness of less than 3 mm (0.118 inches)	a.v.	35%	lb.
	7208.9000	- Other	a.v.	35%	lb.
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>			
		- In coils, not further worked than cold-rolled (cold-reduced):			
	7209.1500	-- Of a thickness of 3 mm (0.118 inches) or more	a.v.	35%	lb.
	7209.1600	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	a.v.	35%	lb.

	7209.1700	-- Of a thickness of 0.5 mm (0.020 inches) or more but not exceeding 1 mm (0.039 inches)	a.v.	35%	lb.
	7209.1800	-- Of a thickness of less than 0.5 mm (0.020 inches) - Not in coils, not further worked than cold-rolled (cold-reduced):	a.v.	35%	lb.
	7209.2500	-- Of a thickness of 3 mm (0.118 inches) or more	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
72.10	7209.2600	-- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	a.v.	35%	lb.
	7209.2700	-- Of a thickness of 0.5 mm (0.020 inches) or more but not exceeding 1 mm (0.039 inches)	a.v.	35%	lb.
	7209.2800	-- Of a thickness of less than 0.5 mm (0.020 inches)	a.v.	35%	lb.
	7209.9000	- Other	a.v.	35%	lb.
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.622 inches) or more, clad, plated or coated.</b>			
		- Plated or coated with tin:			
	7210.1100	-- Of a thickness of 0.5 mm (0.020 inches) or more	a.v.	35%	lb.
	7210.1200	-- Of a thickness of less than 0.5 mm (0.020 inches)	a.v.	35%	lb.
	7210.2000	- Plated or coated with lead, including terne-plate	a.v.	35%	lb.
	7210.3000	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc:	a.v.	35%	lb.
	7210.4100	-- Corrugated	a.v.	35%	lb.
	7210.4900	-- Other	a.v.	35%	lb.
	7210.5000	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium:	a.v.	35%	lb.
	7210.6100	-- Plated or coated with aluminium-zinc alloys	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7210.6900	-- Other	a.v.	35%	lb.
72.11	7210.7000	- Painted, varnished or coated with plastics	a.v.	35%	lb.
	7210.9000	- Other	a.v.	35%	lb.
		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.622 inches) not clad, plated or coated.</b>			
		- Not further worked than hot-rolled:			
	7211.1300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm (5.906 inches) and a thickness of not less than 4 mm (0.157 inches), not in coils and without patterns in relief	a.v.	35%	lb.
	7211.1400	-- Other, of a thickness of 4.75 mm (0.187 inches) or more	a.v.	35%	lb.
	7211.1900	-- Other	a.v.	35%	lb.
		- Not further worked than cold-rolled (cold-reduced):			
	7211.2300	-- Containing by weight less than 0.25% of carbon	a.v.	35%	lb.
	7211.2900	-- Other	a.v.	35%	lb.
72.12	7211.9000	- Other	a.v.	35%	lb.
		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.622 inches), clad, plated or coated.</b>			
	7212.1000	- Plated or coated with tin	a.v.	35%	lb.
	7212.2000	- Electrolytically plated or coated with zinc	a.v.	35%	lb.
	7212.3000	- Otherwise plated or coated with zinc	a.v.	35%	lb.
	7212.4000	- Painted, varnished or coated with plastics	a.v.	35%	lb.
	7212.5000	- Otherwise plated or coated	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7212.6000	- Clad	a.v.	35%	lb.

<b>72.13</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>			
	7213.1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	a.v.	35%	lb.
	7213.2000	- Other, of free-cutting steel	a.v.	35%	lb.
		- Other:			
	7213.9100	-- Of circular cross-section measuring less than 14 mm (0.551 inches) in diameter	a.v.	35%	lb.
	7213.9900	-- Other	a.v.	35%	lb.
<b>72.14</b>		<b>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.</b>			
	7214.1000	- Forged	a.v.	35%	lb.
	7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	a.v.	35%	lb.
	7214.3000	- Other, of free-cutting steel	a.v.	25%	lb.
		- Other:			
	7214.9100	-- Of rectangular (other than square) cross-section	a.v.	35%	lb.
	7214.9900	-- Other	a.v.	35%	lb.
<b>72.15</b>		<b>Other bars and rods of iron or non-alloy steel.</b>			
	7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	a.v.	35%	lb.
	7215.5000	- Other, not further worked than cold-formed or cold-finished	a.v.	35%	lb.
	7215.9000	- Other	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>72.16</b>		<b>Angles, shapes and sections of iron or non-alloy steel.</b>			
	7216.1000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of	a.v.	35%	lb.

		less than 80 mm (3.15 inches)			
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm (3.15 inches)			
7216.2100	--	L sections	a.v.	35%	lb.
7216.2200	--	T sections	a.v.	35%	lb.
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm (3.15 inches) or more:			
7216.3100	--	U sections	a.v.	35%	lb.
7216.3200	--	I sections	a.v.	35%	lb.
7216.3300	--	H sections	a.v.	35%	lb.
7216.4000	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm (3.15 inches) or more	a.v.	35%	lb.
7216.5000	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	a.v.	35%	lb.
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.6100	--	Obtained from flat-rolled products	a.v.	35%	lb.
7216.6900	--	Other	a.v.	35%	lb.
		- Other:			
7216.9100	--	Cold-formed or cold-finished from flat-rolled products	a.v.	35%	lb.
7216.9900	--	Other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>72.17</b>		<b>Wire of iron or non-alloy steel.</b>			
	7217.1000	- Not plated or coated, whether or not polished-	a.v.	35%	lb.
	7217.2000	- Plated or coated with zinc	a.v.	35%	lb.
	7217.3000	- Plated or coated with other base metals	a.v.	35%	lb.
	7217.90000	- Other	a.v.	35%	lb.

<b>72.18</b>		<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>			
	7218.1000	- Ingots and other primary forms	a.v.	35%	lb.
		- Other:			
	7218.9100	-- Of rectangular (other than square) cross-section	a.v.	35%	lb.
	7218.9900	-- Other	a.v.	35%	lb.
<b>72.19</b>		<b>Flat-rolled products of stainless steel, of a width of 600 mm (23.622 inches) or more.</b>			
		- Not further worked than hot-rolled, in coils:			
	7219.1100	- Of a thickness exceeding; 10 mm (0.394 inches)	a.v.	35%	lb.
	7219.1200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
	7219.1300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	a.v.	35%	lb.
	7219.1400	-- Of a thickness of less than 3 mm (0.118 inches)	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Not further worked than hot-rolled, not in coils:			
	7219.2100	-- Of a thickness exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
	7219.2200	-- Of a thickness of 4.75 mm (0.187 inches) or more but not exceeding 10 mm (0.394 inches)	a.v.	35%	lb.
	7219.2300	-- Of a thickness of 3 mm (0.118 inches) or more but less than 4.75 mm (0.187 inches)	a.v.	35%	lb.
	7219.2400	-- Of a thickness of less than 3 mm (0.118 inches)	a.v.	35%	lb.
		- Not further worked than cold-rolled (cold-reduced):			
	7219.3100	-- Of a thickness of 4.75 mm (0.187 inches) or more	a.v.	35%	lb.
	7219.3200	-- Of a thickness of 3 mm (0.118 inches) or more but	a.v.	35%	lb.

72.20	7219.3300	less than 4.75 mm (0.187 inches) -- Of a thickness exceeding 1 mm (0.039 inches) but less than 3 mm (0.118 inches)	a.v.	35%	lb.
	7219.3400	-- Of a thickness of 0.5 mm (0.20 inches) or more but not exceeding 1 mm (0.039 inches)	a.v.	35%	lb.
	7219.3500	-- Of a thickness of less than 0.5 mm (0.020 inches)	a.v.	35%	lb.
	7219.9000	- Other	a.v.	35%	lb.
	7220.1100	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm (23.622 inches)</b> - Not further worked than hot-rolled: -- Of a thickness of 4.75 mm (0.187 inches) or more	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
72.21	7220.1200	-- Of a thickness of less than 4.75 mm (0.187 inches)	a.v.	35%	lb.
	7220.2000	- Not further worked than cold-rolled (cold-reduced)	a.v.	35%	lb.
	7220.9000	- Other	a.v.	35%	lb.
72.22	7221.0000	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	a.v.	35%	lb.
72.23		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b> - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
	7222.1100	-- Of circular cross-section	a.v.	35%	lb.
	7222.1900	-- Other	a.v.	35%	lb.
	7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	a.v.	35%	lb.
	7222.3000	- Other bars and rods	a.v.	35%	lb.
	7222.4000	- Angles, shapes and sections	a.v.	35%	lb.
	7223.0000	<b>Wire of stainless steel.</b>	a.v.	35%	lb.
		<b>IV. -OTHER ALLOY</b>			

72.24		<b>STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.</b>			
		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>			
	7224.1000	- Ingots and other primary forms	a.v.	35%-	lb.
	7224.9000	- Other	a.v.	35%	lb.
72.25		<b>Flat-rolled products of other alloy steel, of a width of 600 mm (23.622 inches) or more.</b>			
		- Of silicon-electrical steel:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7225.1100	-- Grain-oriented	a.v.	35%	lb.
	7225.1900	-- Other	a.v.	35%	lb.
	7225.2000	- Of high speed steel	a.v.	35%	lb.
	7225.3000	- Other, not further worked than hot-rolled, in coils	a.v.	35%	lb.
	7225.4000	- Other, not further worked than hot-rolled, not in coils	a.v.	35%	lb.
	7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	a.v.	35%	lb.
		- Other:			
	7225.9100	-- Electrolytically plated or coated with zinc	a.v.	35%	lb.
	7225.9200	-- Otherwise plated or coated with zinc	a.v.	35%	lb.
	7225.9900	-- Other	a.v.	35%	lb.
72.26		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm (23.622 inches)</b>			
		- Of silicon-electrical steel:			
	7226.1100	-- Grain-oriented	a.v.	35%	lb.
	7226.1900	-- Other	a.v.	35%	lb.
	7226.2000	- Of high speed steel	a.v.	35%	lb.
		- Other:			
	7226.9100	-- Not further worked than	a.v.	35%	lb.

	7226.9200	hot-rolled -- Not further worked than cold-rolled (cold-reduced)	a.v.	35%	lb.
	7226.9300	-- Electrolytically plated or coated with zinc	a.v.	35%	lb.
	7226.9400	-- Otherwise plated or coated with zinc	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
72.27	7226.9900	-- Other  <b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>	a.v.	35%	lb.
	7227.1000	- Of high speed steel	a.v.	35%	lb.
	7227.2000	- Of silico-manganese steel	a.v.	35%	lb.
72.28	7227.9000	- Other  <b>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.</b>	a.v.	35%	lb.
	7228.1000	- Bars and rods, of high speed steel	a.v.	35%	lb.
	7228.2000	- Bars and rods, of silico-manganese steel	a.v.	35%	lb.
	7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	a.v.	35%	lb.
	7228.4000	- Other bars and rods, not further worked than forged	a.v.	35%	lb.
	7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	a.v.	35%	lb.
	7228.6000	- Other bars and rods	a.v.	35%	lb.
	7228.7000	- Angles, shapes and sections	a.v.	35%	lb.
	7228.8000	- Hollow drill bars and rods	a.v.	35%	lb.
	72.29		<b>Wire of other alloy steel.</b>		
7229.1000		- Of high speed steel	a.v.	35%	lb.
7229.2000		- Of silico-manganese steel	a.v.	35%	lb.
	7229.9000	- Other	a.v.	35%	lb.

**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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.01		<b>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.</b>			
	7301.1000	- Sheet piling	a.v.	35%	100 lb.
	7301.2000	- Angles, shapes and sections	a.v.	35%	100 lb.
73.02		<b>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.</b>			
	7302.1000	- Rails	a.v.	35%	100 lb.
	7302.2000	- Sleepers (cross-ties)	a.v.	35%	100 lb.
	7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	a.v.	35%	100 lb.
	7302.4000	- Fish-plates and sole plates	a.v.	35%	100 lb.
	7302.9000	- Other	a.v.	35%	100 lb.
73.03	7303.0000	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	a.v.	35%	100 lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.04		<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>			
	7304.1000	- Line pipe of a kind used for oil or gas pipelines - Casing, tubing and drill pipe, of a kind used in	a.v.	35%	100 lb.

73.05		drilling for oil or gas:			
	7304.2100	-- Drill pipe	a.v.	35%	100 lb.
	7304.2900	-- Other	a.v.	35%	100 lb.
		Other, of circular cross-section, of iron or non-alloy steel:			
	7304.3100	-- Cold-drawn or cold-rolled cold-reduced)	a.v.	35%	100 lb.
	7304.3900	-- Other	a.v.	35%	100 lb.
		- Other, of circular cross-section, of stainless steel:			
	7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	a.v.	35%	100 lb.
	7304.4900	-- Other	a.v.	35%	100 lb.
		- Other, of circular cross-section, of other alloy steel:			
	7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	a.v.	35%	100 lb.
	7304.5900	-- Other	a.v.	35%	100 lb.
7304.9000	- Other	a.v.	35%	100 lb.	
	<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections. the external diameter of which exceeds 406.4 mm (16 inches), of iron or steel.</b>				
	- Line pipe of a kind used for oil or gas pipelines:				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.06	7305.1100	-- Longitudinally submerged arc welded	a.v.	35%	100 lb.
	7305.1200	-- Other, longitudinally welded	a.v.	35%	100 lb.
	7305.1900	-- Other	a.v.	35%	100 lb.
	7305.2000	- Casing of a kind used in drilling for oil or gas	a.v.	35%	100 lb.
		- Other, welded:			
	7305.3100	-- Longitudinally welded	a.v.	35%	100 lb.
	7305.3900	-- Other	a.v.	35%	100 lb.
	7305.9000	- Other	a.v.	35%	100 lb.
	<b>Other tubes, pipes and hollow profiles (for example, open seam or</b>				

73.07		<b>welded, riveted or similarly closed), of iron or steel.</b>			
	7306.1000	- Line pipe of a kind used for oil or gas pipelines	a.v.	35%	100 lb.
	7306.2000	- Casing and tubing of a kind used in drilling for oil or gas	a.v.	35%	100 lb.
	7306.3000	- Other, welded, of circular cross-section, of iron or non-alloy steel	a.v.	35%	100 lb.
	7306.4000	- Other, welded, of circular cross-section, of stainless steel	a.v.	35%	100 lb.
	7306.5000	- Other, welded, of circular cross-section, of other alloy steel	a.v.	35%	100 lb.
	7306.6000	- Other, welded, of non-circular cross-section	a.v.	35%	100 lb.
	7306.9000	- Other	a.v.	35%	100 lb.
		<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>			
		- Cast fittings:			
	7307.1100	-- Of non-malleable cast iron	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.08	7307.1900	-- Other	a.v.	35%	lb.
		- Other, of stainless steel:			
	7307.2100	-- Flanges	a.v.	35%	lb.
	7307.2200	-- Threaded elbows, bends and sleeves	a.v.	35%	lb.
	7307.2300	-- Butt welding fittings	a.v.	35%	lb.
	7307.2900	-- Other	a.v.	35%	lb.
		- Other:			
	7307.9100	-- Flanges	a.v.	35%	lb.
	7307.9200	-- Threaded elbows, bends and sleeves	a.v.	35%	lb.
	7307.9300	-- Butt welding fittings	a.v.	35%	lb.
	7307.9900	-- Other	a.v.	35%	lb.
		<b>Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-</b>			

		gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel,			
	7308.1000	- Bridges and bridge-sections	a.v.	35%	100 lb.
	7308.2000	- Towers and lattice masts	a.v.	35%	100 lb.
	7308.3000	- Doors, windows and their frames and thresholds for doors	a.v.	35%	100 lb.
	7308.4000	- Equipment for scaffolding, shuttering, propping or pitpropping	a.v.	35%	100 lb.
	7308.90	- Other:			
	7308.9010	--- Bar joist	a.v.	40%	100 lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7308.9090	--- Other	a.v.	35%	100 lb.
<b>73.09</b>	7309.0000	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	a.v.	35%	lb.
<b>73.10</b>		<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
	7310.1000	- Of a capacity of 50 l (11 gallons) or more - Of a capacity of less than 50 l (11 gallons):	a.v.	35%	lb.
	7310.2100	-- Cans which are to be closed by soldering or crimping	a.v.	35%	lb.

	7310.2900	-- Other	a.v.	35%	lb.
73.11	7311.0000	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	a.v.	35%	lb.
73.12		<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>			
	7312.1000	- Stranded wire, ropes and cables	a.v.	35%	lb.
	7312.9000	- Other	a.v.	35%	lb.
73.13	7313.0000	<b>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.</b>	a.v.	35%	lb.
73.14		<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>			
		- Woven cloth:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7314.1200	-- Endless bands for machinery, of stainless steel	a.v.	35%	lb.
	7314.1300	-- Other endless bands for machinery	a.v.	35%	lb.
	7314.1400	-- Other woven cloth, of stainless steel	a.v.	35%	lb.
	7314.1900	-- Other	a.v.	35%	lb.
	7314.2000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm (0.118 inches) or more and having a mesh size of 100 cm <sup>2</sup> (15.5 square inches) or more	a.v.	35%	lb.
		- Other grill, netting and fencing welded at the intersection:			
	7314.3100	-- Plated or coated with zinc	a.v.	35%	lb.
	7314.3900	-- Other	a.v.	35%	lb.
		- Other cloth, grill, netting and fencing:			
	7314.4100	-- Plated or coated with	a.v.	35%	lb.

15		zinc			
	7314.4200	-- Coated with plastics	a.v.	35%	lb.
	7314.4900	-- Other	a.v.	35%	lb.
	7314.5000	- Expanded metal	a.v.	35%	lb.
		<b>Chain and parts thereof, of iron or steel.</b>			
		- Articulated link chain and parts thereof:			
	7315.1100	-- Roller chain	a.v.	35%	lb.
	7315.1200	-- Other chain	a.v.	35%	lb.
	7315.1900	-- Parts	a.v.	35%	lb.
	7315.2000	- Skid chain	a.v.	35%	lb.
	- Other chain:				
7315.8100	-- Stud-link	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.16	7315.8200	-- Other, welded link	a.v.	35%	lb.
	7315.8900	-- Other	a.v.	35%	lb.
	7315.9000	- Other parts	a.v.	35%	lb.
	7316.0000	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	a.v.	20%	lb.
73.17	7317.00	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of 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.</b>			
73.18	7317.0010	--- Nails	-	Free	100 lb.
	7317.0090	--- Other	a.v.	35%	100 lb.
		<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>			
		- Threaded articles:			
	7318.1100	-- Coach screws	a.v.	35%	lb.
	7318.1200	-- Other wood screws	a.v.	35%	lb.
7318.1300	-- Screw hooks and screw rings	a.v.	35%	lb.	

	7318.1400	-- Self-tapping screws	a.v.	35%	lb.
	7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	a.v.	35%	lb.
	7318.1600	-- Nuts	a.v.	35%	lb.
	7318.1900	-- Other	a.v.	35%	lb.
		- Non-threaded articles:			
	7318.2100	-- Spring washers and other lock washers	a.v.	35%	lb.
	7318.2200	-- Other washers	a.v.	35%	lb.
	7318.2300	-- Rivets	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.19	7318.2400	-- Cotter-pins	a.v.	35%	lb.
	7318.2900	-- Other	a.v.	35%	lb.
		<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>			
	7319.1000	- Sewing, darning or embroidery needles	a.v.	35%	lb.
	7319.2000	- Safety pins	a.v.	35%	lb.
	7319.3000	- Other pins	a.v.	35%	lb.
73.20	7319.9000	- Other	a.v.	35%	lb.
		<b>Springs and leaves for springs, of iron or steel.</b>			
	7320.1000	- Leaf-springs and leaves therefor	a.v.	35%	lb.
	7320.2000	- Helical springs	a.v.	35%	lb.
	7320.9000	- Other	a.v.	35%	lb.
73.21		<b>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.</b>			
		- Cooking appliances and plate warmers:			
	7321.1100	-- For gas fuel or for both	a.v.	15%	No.

	7321.1200	gas and other fuels -- For liquid fuel:			
	7321.1210	--- Kerosene stoves	-	Free	No.
	7321.1290	--- Other	a.v.	15%	No.
	7321.1300	-- For solid fuel	a.v.	15%	No.
		- Other appliances:			
	7321.8100	-- For gas fuel or for both gas and other fuels	a.v.	15%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
73.22	7321.8200	-- For liquid fuel	a.v.	15%	No.
	7321.8300	-- For solid fuel	a.v.	15%	No.
	7321.9000	- Parts	a.v.	15%	lb.
		<b>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.</b>			
		- Radiators and parts thereof:			
	7322.1100	-- Of cast iron	a.v.	35%	lb.
	7322.1900	-- Other	a.v.	35%	lb.
73.23	7322.9000	- Other	a.v.	35%	lb.
		<b>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.</b>			
	7323.1000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	a.v.	35%	lb.
		- Other:			
	7323.9100	-- Of cast iron, not enamelled	a.v.	35%	lb.
	7323.9200	-- Of cast iron, enamelled	a.v.	35%	lb.
	7323.9300	-- Of stainless steel	a.v.	35%	lb.

73.24	7323.9400	-- Of iron (other than cast iron) or steel, enamelled	a.v.	35%	lb.	
	7323.9900	-- Other	a.v.	35%	lb.	
<b>Sanitary ware and parts thereof, of iron or steel.</b>						
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
73.25	7324.1000	- Sinks and wash basins, of stainless steel	a.v.	25%	lb.	
		- Baths:				
	7324.2100	-- Of cast iron, whether or not enamelled	a.v.	25%	lb.	
	7324.2900	-- Other	a.v.	25%	lb.	
	7324.9000	- Other, including parts	a.v.	35%	lb.	
<b>Other cast articles of iron or steel.</b>						
73.26	7325.1000	- Of non-malleable cast iron	a.v.	35%	lb.	
		- Other:				
	7325.9100	-- Grinding balls and similar articles for mills	a.v.	35%	lb.	
	7325.9900	-- Other	a.v.	35%	lb.	
	<b>Other articles of iron or steel.</b>					
			- Forged or stamped, but not further worked:			
		7326.1100	-- Grinding balls and similar articles for mills	a.v.	35%	lb.
		7326.1900	-- Other	a.v.	35%	lb.
		7326.2000	- Articles of iron or steel wire	a.v.	35%	lb.
		7326.9000	- Other	a.v.	35%	lb.

**Chapter 74  
Copper and articles thereof**

**Note.**

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

(a) **Refined copper**

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

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

TABLE - Other elements

Element	Limiting content % by weight

Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements <sup>[cdlxxxvij]</sup> , each		0.3

**(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 No. 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 No. 74.03.

**(e) Profiles**

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

**(f) Wire**

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

In the case of heading No. 74.14, however, 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.

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

Flat-surfaced products (other than the unwrought products of heading No. 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 Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(h) Tubes and pipes**

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

**Subheading Note.**

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

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

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

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

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

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

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

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

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

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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>74.01</b>		<b>Copper mattes; cement copper (precipitated copper).</b>			
	7401.1000	- Copper mattes	a.v.	35%	ton.
	7401.2000	- Cement copper (precipitated copper)	a.v.	35%	ton.
<b>74.02</b>	7402.0000	<b>Unrefined copper; copper anodes for electrolytic refining.</b>	a.v.	35%	lb.
<b>74.03</b>		<b>Refined copper and copper alloys unwrought.</b>			
		- Refined copper:			
	7403.1100	-- Cathodes and sections of cathodes	a.v.	35%	lb.
	7403.1200	-- Wire-bars	a.v.	35%	lb.
	7403.1300	-- Billets	a.v.	35%	lb.
	7403.1900	-- Other	a.v.	35%	lb.
		- Copper alloys:			
	7403.2100	-- Copper-zinc base alloys (brass)	a.v.	35%	lb.
	7403.2200	-- Copper-tin base alloys (bronze)	a.v.	35%	lb.
	7403.2300	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	a.v.	35%	lb.
	7403.2900	-- Other copper alloys (other than master alloys of heading No. 74.05)	a.v.	35%	lb.
<b>74.04</b>	7404.0000	<b>Copper waste and scrap.</b>	a.v.	35%	lb.
<b>74.05</b>	7405.0000	<b>Master alloys of copper.</b>	a.v.	35%	lb.
<b>74.06</b>		<b>Copper powders and flakes.</b>			
	7406.1000	- Powders of non-lamellar structure	a.v.	35%	lb.
	7406.2000	- Powders of lamellar structure; flakes	a.v.	35%	lb.
<b>74.07</b>		<b>Copper bars, rods and profiles.</b>			

	7407.1000	- Of refined copper - Of copper alloys:	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>74.08</b>	7407.2100	-- Of copper-zinc base alloys (brass)	a.v.	35%	lb.
	7407.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	a.v.	35%	lb.
	7407.2900	-- Other <b>Copper wire.</b>	a.v.	35%	lb.
		- Of refined copper:			
	7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm (0.236 inches)	a.v.	35%	lb.
	7408.1900	-- Other - Of copper alloys:	a.v.	35%	lb.
<b>74.09</b>	7408.2100	-- Of copper-zinc base alloys (brass)	a.v.	35%	lb.
	7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	a.v.	35%	lb.
	7408.2900	-- Other <b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inches).</b>	a.v.	35%	lb.
		- Of refined copper:			
	7409.1100	-- In coils	a.v.	35%	lb.
	7409.1900	-- Other - Of copper-zinc base alloys (brass):	a.v.	35%	lb.
	7409.2100	-- In coils	a.v.	35%	lb.
	7409.2900	-- Other - Of copper-tin base alloys (bronze):	a.v.	35%	lb.
	7409.3100	-- In coils	a.v.	35%	lb.
	7409.3900	-- Other	a.v.	35%	lb.
	7409.4000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
74.10	7409.9000	- Of other copper alloys  <b>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 (0.006 inches).</b>	a.v.	35%	lb.
		- Not backed:			
74.11	7410.1100	-- Of refined copper	a.v.	35%	lb.
	7410.1200	-- Of copper alloys	a.v.	35%	lb.
		- Backed:			
	7410.2100	-- Of refined copper	a.v.	35%	lb.
	7410.2200	-- Of copper alloys	a.v.	35%	lb.
		<b>Copper tubes and pipes.</b>			
	7411.1000	- Of refined copper	a.v.	25%	lb.
		- Of copper alloys:			
	7411.2100	-- Of copper-zinc base alloys (brass)	a.v.	25%	lb.
	7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	a.v.	25%	lb.
74.12	7411.2900	-- Other	a.v.	25%	lb.
		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves.</b>			
74.13	7412.1000	- Of refined copper	a.v.	35%	lb.
	7412.2000	- Of copper alloys	a.v.	35%	lb.
	7413.0000	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	a.v.	35%	lb.
74.14		<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.</b>			
	7414.2000	- Cloth	a.v.	35%	lb.
	7414.9000	- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
74.15		<b>Nails, tacks, drawing pins, staples (other than</b>			

		<b>those of heading No. 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.</b>			
	7415.1000	- Nails and tacks, drawing pins, staples and similar articles  - Other articles, not threaded:	a.v.	35%	100 lb.
	7415.2100	-- Washers (including spring washers)	a.v.	35%	100 lb.
	7415.2900	-- Other  - Other threaded articles:	a.v.	35%	100 lb.
	7415.3100	-- Screws for wood	a.v.	35%	100 lb.
	7415.3200	-- Other screws; bolts and nuts	a.v.	35%	100 lb.
	7415.3900	-- Other	a.v.	35%	100 lb.
<b>74.16</b>	7416.0000	<b>Copper springs.</b>	a.v.	35%	lb.
<b>74.17</b>	7417.0000	<b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.</b>	a.v.	35%	lb.
<b>74.18</b>		<b>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.</b>  - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
	7418.1100	-- Pot scourers and scouring or polishing pads, gloves and the like	a.v.	35%	lb.
	7418.1900	-- Other	a.v.	35%	lb.
	7418.2000	- Sanitary ware and parts thereof	a.v.	35%	lb.
<b>74.19</b>		<b>Other articles of copper.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

7419.1000	- Chain and parts thereof	a.v.	35%	lb.
	- Other:			
7419.9100	-- Cast, moulded, stamped or forged, but not further worked	a.v.	35%	lb.
7419.9900	-- Other	a.v.	35%	lb.

**Chapter 75**  
**Nickel and articles thereof**

**Note.**

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

**(a) Bars and rods**

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

**(b) Profiles**

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

**(c) Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading No. 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 No. 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or

coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

**Subheading Notes.**

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

(a) **Nickel, not alloyed**

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

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

TABLE - Other elements

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

(b) **Nickel alloys**

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

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

2. - Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
75.01		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>			
	7501.1000	- Nickel mattes	a.v.	35%	lb.
	7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	a.v.	35%	lb.
75.02		<b>Unwrought nickel.</b>			
	7502.1000	- Nickel, not alloyed	a.v.	35%	lb.

	7502.2000	- Nickel alloys	a.v.	35%	lb.
<b>75.03</b>	7503.0000	<b>Nickel waste and scrap.</b>	a.v.	35%	lb.
<b>75.04</b>	7504.0000	<b>Nickel powders and flakes.</b>	a.v.	35%	lb.
<b>75.05</b>		<b>Nickel bars, rods, profiles and wire.</b>			
		- Bars, rods and profiles:			
	7505.1100	-- Of nickel, not alloyed	a.v.	35%	lb.
	7505.1200	-- Of nickel alloys	a.v.	35%	lb.
		- Wire:			
	7505.2100	-- Of nickel, not alloyed	a.v.	35%	lb.
	7505.2200	-- Of nickel alloys	a.v.	35%	lb.
<b>75.06</b>		<b>Nickel plates, sheets, strip and foil.</b>			

  

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7506.1000	- Of nickel, not alloyed	a.v.	35%	lb.
	7506.2000	- Of nickel alloys	a.v.	35%	lb.
<b>75.07</b>		<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
		- Tubes and pipes:			
	7507.1100	-- Of nickel, not alloyed	a.v.	35%	lb.
	7507.1200	-- Of nickel alloys	a.v.	35%	lb.
	7507.2000	- Tube or pipe fittings	a.v.	35%	lb.
<b>75.08</b>		<b>Other articles of nickel.</b>			
	7508.1000	- Cloth, grill and netting, of nickel wire	a.v.	35%	lb.
	7508.9000	- Other	a.v.	35%	lb.

**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 No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

Headings 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 <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.  
(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

**(b) Aluminium alloys**

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

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

2.- Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>76.01</b>		<b>Unwrought aluminium.</b>			
	7601.1000	- Aluminium, not alloyed	a.v.	35%	lb.
	7601.2000	- Aluminium alloys	a.v.	35%	lb.
<b>76.02</b>	7602.0000	<b>Aluminium waste and scrap.</b>	a.v.	35%	lb.
<b>76.03</b>		<b>Aluminium powders and flakes.</b>			
	7603.1000	- Powders of non-lamellar structure	a.v.	35%	lb.
	7603.2000	- Powders of lamellar structure; flakes	a.v.	35%	lb.
<b>76.04</b>		<b>Aluminium bars, rods and profiles.</b>			
	7604.1000	- Of aluminium, not alloyed	a.v.	35%	lb.
		- Of aluminium alloys:			
	7604.2100	-- Hollow profiles	a.v.	35%	lb.
	7604.2900	-- Other	a.v.	35%	lb.
<b>76.05</b>		<b>Aluminium wire.</b>			
		- Of aluminium, not alloyed:			
	7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm (0.276 inches)	a.v.	35%	lb.
	7605.1900	-- Other	a.v.	35%	lb.
		- Of aluminium alloys:			

	7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm (0.276 inches)	a.v.	35%	lb.
	7605.2900	-- Other	a.v.	35%	lb.
<b>76.06</b>		<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inches).</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Rectangular (including square):			
	7606.1100	-- Of aluminium, not alloyed	a.v.	35%	lb.
	7606.1200	-- Of aluminium alloys	a.v.	35%	lb.
		- Other:			
	7606.9100	-- Of aluminium, not alloyed	a.v.	35%	lb.
	7606.9200	-- Of aluminium alloys	a.v.	35%	lb.
<b>76.07</b>		<b>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 (0.008 inches).</b>			
		- Not backed:			
	7607.1100	-- Rolled but not further worked	a.v.	20%	lb.
	7607.1900	-- Other	a.v.	20%	lb.
	7607.2000	- Backed	a.v.	20%	lb.
<b>76.08</b>		<b>Aluminium tubes and pipes.</b>			
	7608.1000	- Of aluminium, not alloyed	a.v.	35%	lb.
	7608.2000	- Of aluminium alloys	a.v.	35%	lb.
<b>76.09</b>	7609.0000	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	a.v.	35%	lb.
<b>76.10</b>		<b>Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames</b>			

	7610.1000	and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. - Doors, windows and their frames and thresholds for doors	a.v.	25%	100 lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
76.11	7610.9000	- Other	a.v.	35%	100 lb.
	7611.000	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	a.v.	35%	lb.
76.12		<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres (65.99 gallons), whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
	7612.1000	- Collapsible tubular containers	a.v.	35%	lb.
76.13	7612.9000	- Other	a.v.	35%	lb.
	7613.0000	<b>Aluminium containers for compressed or liquefied gas.</b>	a.v.	35%	lb.
76.14		<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>			
76.15	7614.1000	- With steel core	a.v.	35%	lb.
	7614.9000	- Other	a.v.	35%	lb.
76.15		<b>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</b>			

		<b>aluminium.</b>			
	7615.1100	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	a.v.	35%	lb.
	7615.1900	-- Pot scourers and scouring or polishing pads, gloves and the like	a.v.	35%	lb.
		-- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>76.16</b>	7615.2000	- Sanitary ware and parts thereof	a.v.	35%	lb.
		<b>Other articles of aluminium.</b>			
	7616.1000	- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	a.v.	35%	lb.
		- Other:			
	7616.9100	-- Cloth, grill, netting and fencing of aluminium wire	a.v.	35%	lb.
	7616.9900	-- Other	a.v.	35%	lb.

**Chapter 77***(Reserved for possible future use in the Harmonized System)***Chapter 78****Lead and articles thereof****Note.**

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

**(a) Bars and rods**

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

**(b) Profiles**

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

than by simple trimming or 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 No. 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 No. 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

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>78.01</b>		<b>Unwrought lead.</b>			
	7801.1000	- Refined lead	a.v.	35%	lb.
		- Other:			
	7801.9100	-- Containing by weight antimony as the principal other element	a.v.	35%	lb.
	7801.9900	-- Other	a.v.	35%	lb.
<b>78.02</b>	7802.0000	<b>Lead waste and scrap.</b>	a.v.	35%	lb.
<b>78.03</b>	7803.0000	<b>Lead bars, rods, profiles and wire.</b>	a.v.	35%	lb.
<b>78.04</b>		<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>			
		- Plates, sheets, strip and foil:			
	7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm (0.008 inches)	a.v.	35%	lb.
	7804.1900	-- Other	a.v.	35%	lb.
	7804.2000	- Powders and flakes	a.v.	35%	lb.
<b>78.05</b>	7805.0000	<b>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	a.v.	35%	lb.
<b>78.06</b>	7806.0000	<b>Other articles of lead.</b>	a.v.	35%	lb.

**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.

(d) **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 No. 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 No. 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%.

(d) **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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>79.01</b>		<b>Unwrought zinc.</b>			
		- Zinc, not alloyed:			
	7901.1100	-- Containing by weight 99.99% or more of zinc	a.v.	35%	lb.
	7901.1200	-- Containing by weight less than 99.99% of zinc	a.v.	35%	lb.
	7901.2000	- Zinc alloys	a.v.	35%	lb.
<b>79.02</b>	7902.0000	<b>Zinc waste and scrap.</b>	a.v.	35%	lb.
<b>79.03</b>		<b>Zinc dust, powders and flakes.</b>			
	7903.1000	- Zinc dust	a.v.	35%	lb.
	7903.9000	- Other	a.v.	35%	lb.
<b>79.04</b>	7904.0000	<b>Zinc bars, rods, profiles and wire.</b>	a.v.	35%	lb.
<b>79.05</b>	7905.0000	<b>Zinc plates, sheets, strip and foil.</b>	a.v.	35%	lb.
<b>79.06</b>	7906.0000	<b>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	a.v.	35%	lb.
<b>79.07</b>	7907.0000	<b>Other articles of zinc.</b>	a.v.	35%	lb.

**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 No. 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.

Headings Nos. 80.04 and 80.05 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 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>80.01</b>		<b>Unwrought tin.</b>			
	8001.1000	- Tin, not alloyed	a.v.	35%	lb.
	8001.2000	- Tin alloys	a.v.	35%	lb.
<b>80.02</b>	8002.0000	<b>Tin waste and scrap.</b>	a.v.	35%	lb.
<b>80.03</b>	8003.0000	<b>Tin bars, rods, profiles and wire.</b>	a.v.	35%	lb.
<b>80.04</b>	8004.0000	<b>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inches)</b>	a.v.	35%	lb.
<b>80.05</b>	8005.0000	<b>Tin 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 (0.008 inches); tin powders and flakes.</b>	a.v.	35%	lb.
<b>80.06</b>	8006.0000	<b>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	a.v.	35%	lb.
<b>80.07</b>	8007.0000	<b>Other articles of tin.</b>	a.v.	35%	lb.

### 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>81.01</b>		<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>			
	8101.1000	- Powders	a.v.	35%	lb.
		- Other:			
	8101.9100	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	a.v.	35%	lb.
	8101.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	a.v.	35%	lb.
	8101.9300	-- Wire	a.v.	35%	lb.

81.02	8101.9900	-- Other <b>Molybdenum and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
	8102.1000	- Powders - Other:	a.v.	35%	lb.
	8102.9100	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	a.v.	35%	lb.
	8102.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	a.v.	35%	lb.
	8102.9300	-- Wire	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
81.03	8102.9900	-- Other <b>Tantalum and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
	8103.1000	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	a.v.	35%	lb.
81.04	8103.9000	- Other <b>Magnesium and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
	8104.1100	-- Unwrought magnesium: -- Containing at least 99.8% by weight of magnesium	a.v.	35%	lb.
81.05	8104.1900	-- Other	a.v.	35%	lb.
	8104.2000	- Waste and scrap	a.v.	35%	lb.
	8104.3000	- Raspings, turnings and granules, graded according to size; powders	a.v.	35%	lb.
	8104.9000	- Other <b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
	8105.1000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste	a.v.	35%	lb.

		and scrap; powders			
	8105.9000	- Other	a.v.	35%	lb.
<b>81.06</b>	8106.0000	<b>Bismuth and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
<b>81.07</b>		<b>Cadmium and articles thereof, including waste and scrap.</b>			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8107.1000	- Unwrought cadmium; waste and scrap; powders	a.v.	35%	lb.
	8107.9000	- Other	a.v.	35%	lb.
<b>81.08</b>		<b>Titanium and articles thereof, including waste and scrap.</b>			
	8108.1000	- Unwrought titanium; waste and scrap; powders	a.v.	35%	lb.
	8108.9000	- Other	a.v.	35%	lb.
<b>81.09</b>		<b>Zirconium and articles thereof, including waste and scrap.</b>			
	8109.1000	- Unwrought zirconium; waste and scrap; powders	a.v.	35%	lb.
	8109.9000	- Other	a.v.	35%	lb.
<b>81.10</b>	8110.0000	<b>Antimony and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
<b>81.11</b>	8111.0000	<b>Manganese and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.
<b>81.12</b>		<b>Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium(columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>			
		- Beryllium:			
	8112.1100	-- Unwrought; waste and scrap; powders	a.v.	35%	lb.
	8112.1900	-- Other	a.v.	35%	lb.
	8112.2000	- Chromium	a.v.	35%	lb.
	8112.3000	- Germanium	a.v.	35%	lb.
	8112.4000	- Vanadium	a.v.	35%	lb.
		- Other:			

TARIFF	TARIFF	TARIFF DESCRIPTION	UNIT	RATE	UNIT FOR
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HEADING	TRADE NO.		FOR DUTY	OF DUTY	CLASSIFICATION
81.13	8112.9100	-- Unwrought; waste and scrap; powders	a.v.	35%	lb.
	8112.9900	-- Other	a.v.	35%	lb.
	8113.0000	<b>Cermets and articles thereof, including waste and scrap.</b>	a.v.	35%	lb.

### 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 No. 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 No. 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 No. 85.10.

3. - Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 axe to be classified in heading No. 82.15.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
82.01		<b>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.</b>			
	8201.1000	- Spades and shovels	a.v.	35%	lb.
	8201.2000	- Forks	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8201.3000	- Mattocks, picks, hoes and rakes	a.v.	35%	lb.
	8201.4000	- Axes, bill hooks and	a.v.	35%	lb.

		similar hewing tools			
	8201.5000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	a.v.	35%	lb.
	8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	a.v.	35%	lb.
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry:			
	8201.9010	--- Machetes	-	Free	No.
	8201.9090	--- Other	a.v.	35%	lb.
<b>82.02</b>		<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>			
	8202.1000	- Hand saws	a.v.	35%	lb.
	8202.2000	- Band saw blades	a.v.	35%	lb.
		- Circular saw blades (including slitting or slotting saw blades):			
	8202.3100	-- With working part of steel	a.v.	35%	lb.
	8202.3900	-- Other, including parts	a.v.	35%	lb.
	8202.4000	- Chain saw blades	a.v.	35%	lb.
		- Other saw blades:			
	8202.9100	-- Straight saw blades, for working metal	a.v.	35%	lb.
	8202.9900	-- Other	a.v.	35%	lb.
<b>82.03</b>		<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>			
	8203.1000	- Files, rasps and similar tools	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	a.v.	35%	lb.
	8203.3000	- Metal cutting shears and similar tools	a.v.	35%	lb.
	8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	a.v.	35%	lb.

<b>82.04</b>		<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>			
		- Hand-operated spanners and wrenches			
	8204.1100	-- Non-adjustable	a.v.	35%	lb.
	8204.1200	-- Adjustable	a.v.	35%	lb.
	8204.2000	- Interchangeable spanner sockets, with or with handles	a.v.	35%	lb.
<b>82.05</b>		<b>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.</b>			
	8205.1000	- Drilling, threading or tapping tools	a.v.	35%	lb.
	8205.2000	- Hammers and sledge hammers	a.v.	35%	lb.
	8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	a.v.	35%	lb.
	8205.4000	- Screwdrivers	a.v.	35%	lb.
		- Other hand tools (including glaziers' diamonds):			
	8205.5100	-- Household tools	a.v.	35%	lb.
	8205.5900	-- Other	a.v.	35%	lb.
	8205.6000	- Blow lamps	a.v.	35%	lb.
	8205.7000	- Vices, clamps and the like	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8205.8000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	a.v.	35%	lb.
	8205.9000	- Sets of articles of two or more of the foregoing subheadings	a.v.	35%	lb.
<b>82.06</b>	8206.0000	<b>Tools of two or more of the headings Nos. 82.02</b>	a.v.	35%	lb.

<b>82.07</b>		<b>to 82.05, put up in sets for retail sale.</b>			
		<b>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.</b>			
		- Rock drilling or earth boring tools:			
	8207.1300	-- With working part of cermets	a.v.	35%	lb.
	8207.1900	-- Other, including parts	a.v.	35%	lb.
	8207.2000	- Dies for drawing or extruding metal	a.v.	35%	lb.
	8207.3000	- Tools for pressing, stamping or punching	a.v.	35%	lb.
	8207.4000	- Tools for tapping or threading	a.v.	35%	lb.
	8207.5000	- Tools for drilling, other than for rock drilling	a.v.	35%	lb.
	8207.6000	- Tools for boring or broaching	a.v.	35%	lb.
	8207.7000	- Tools for milling	a.v.	35%	lb.
	8207.8000	- Tools for turning	a.v.	35%	lb.
	8207.9000	- Other interchangeable tools	a.v.	35%	lb.
<b>82.08</b>		<b>Knives and cutting blades, for machines or for mechanical appliances.</b>			
	8208.1000	- For metal working	a.v.	35%	lb.
	8208.2000	- For wood working	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8208.3000	- For kitchen appliances or for machines used by the food industry	a.v.	35%	lb.
	8208.4000	- For agricultural, horticultural or forestry machines	a.v.	35%	lb.
	8208.9000	- Other	a.v.	35%	lb.
<b>82.09</b>	8209.0000	<b>Plates, sticks, tips and</b>	a.v.	35%	lb.

82.10	8210.0000	the like for tools, unmounted, of cermets. <b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	a.v.	35%	lb.
82.11		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.</b>			
	8211.1000	- Sets of assorted articles - Other:	a.v.	35%	No.
	8211.9100	-- Table knives having fixed blades	a.v.	35%	No.
	8211.9200	-- Other knives having fixed blades	a.v.	35%	No.
	8211.9300	-- Knives having other than fixed blades	a.v.	35%	No.
	8211.9400	-- Blades	a.v.	35%	lb.
	8211.9500	-- Handles of base metal	a.v.	35%	lb.
82.12		<b>Razors and razor blades (including razor blade blanks in strips).</b>			
	8212.1000	- Razors	a.v.	35%	No.
	8212.2000	- Safety razor blades, including razor blade blanks in strips	a.v.	35%	No.
	8212.9000	- Other parts	a.v.	35%	lb.
82.13	8213.0000	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
82.14		<b>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).</b>			
	8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	a.v.	35%	lb.
	8214.2000	- Manicure or pedicure sets and instruments (including nail files)	a.v.	35%	lb.

82.15	8214.9000	- Other	a.v.	35%	lb.
		<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>			
	8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	a.v.	35%	lb.
	8215.2000	- Other sets of assorted articles	a.v.	35%	lb.
		- Other:			
	8215.9100	-- Plated with precious metal	a.v.	35%	lb.
	8215.9900	-- Other	a.v.	35%	lb.

**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 No. 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 No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
83.01		<b>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.</b>			
	8301.1000	- Padlocks	a.v.	35%	lb.
	8301.2000	- Locks of a kind used for motor vehicles	a.v.	35%	lb.
	8301.3000	- Locks of a kind used for furniture	a.v.	35%	lb.
	8301.4000	- Other locks	a.v.	25%	lb.
	8301.5000	- Clasps and frames with clasps, incorporating locks	a.v.	35%	lb.
	8301.6000	- Parts	a.v.	35%	lb.
	8301.7000	- Keys presented separately	a.v.	35%	lb.
83.02		<b>Base metal mountings, fittings and similar</b>			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		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.			
	8302.1000	- Hinges	a.v.	25%	lb.
	8302.2000	- Castors	a.v.	35%	lb.
	8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	a.v.	35%	lb.
		- Other mountings, fittings and similar articles:			
	8302.4100	-- Suitable for buildings	a.v.	35%	lb.
	8302.4200	-- Other, suitable for furniture	a.v.	35%	lb.
	8302.4900	-- Other	a.v.	35%	lb.
	8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	a.v.	35%	lb.
	8302.6000	- Automatic door closers	a.v.	35%	lb.
<b>83.03</b>	8303.0000	<b>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.</b>	a.v.	35%	lb.
<b>83.04</b>	8304.0000	<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pan trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.</b>	a.v.	35%	lb.
<b>83.05</b>		<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metals; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>			
	8305.1000	- Fittings for loose-leaf binders or files	a.v.	35%	lb.

	8305.2000	- Staples in strips	a.v.	35%	lb.
	8305.9000	- Other, including parts	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>83.06</b>		<b>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.</b>			
	8306.1000	- Bells, gongs and the like	a.v.	35%	lb.
		- Statuettes and other ornaments:			
	8306.2100	-- Plated with precious metal	a.v.	35%	lb.
	8306.2900	-- Other	a.v.	35%	lb.
	8306.3000	- Photograph, picture or similar frames; mirrors	a.v.	35%	lb.
<b>83.07</b>		<b>Flexible tubing of base metal, with or without fittings.</b>			
	8307.1000	- Of iron or steel	a.v.	35%	lb.
	8307.9000	- Of other base metal	a.v.	35%	lb.
<b>83.08</b>		<b>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.</b>			
	8308.1000	- Hooks, eyes and eyelets	a.v.	35%	lb.
	8308.2000	- Tubular or bifurcated rivets	a.v.	35%	lb.
	8308.9000	- Other, including parts	a.v.	35%	lb.
<b>83.09</b>		<b>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.</b>			
	8309.1000	- Crown corks	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8309.9000	- Other	a.v.	35%	lb.
83.10	8310.0000	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.</b>	a.v.	35%	lb.
83.11		<b>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, bracing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>			
	8311.1000	- Coated electrodes of base metal, for electric arc-welding	a.v.	35%	lb.
	8311.2000	- Cored wire of base metal, for electric arc-welding	a.v.	35%	lb.
	8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	a.v.	35%	lb.
	8311.9000	- Other, including parts	a.v.	35%	lb.

**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 No. 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 No. 40.16);
- (b) Articles of leather or of composition leather (heading No. 42.04) or of fur skin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (d) 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 of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading

No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 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 No. 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 No. 82.07 or brushes of a kind used as parts of machines (heading No. 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 No. 68.04 or 69.09); or
  - (p) Articles of Chapter 95.
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 No. 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 Chapters 84 or 85 (other than headings Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 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 No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. 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 Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;
  - (c) All other parts are to be classified in heading No. 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 No. 84.85 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 adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. - Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. - For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

#### **Chapter 84**

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

##### **Notes.**

1. - This Chapter does not cover:
- (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading No. 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);
  - (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base

metals (Chapters 74 to 76 or 78 to 81);

- (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or
- (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2. - Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading No. 84.36);
- (b) Grain dampening machines (heading No. 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
- (b) Office machinery of heading No. 84.72.

Heading No. 84.24 does not cover:

Ink-jet printing machines (heading No. 84.43 or 84.71).

3. - A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.

4. - Heading No. 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 No. 84.71, the expression "automatic data processing machines" means:

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
- (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

- (a) It is of a kind solely or principally used in an automatic data processing system;
- (b) It is connectable to the central processing unit either directly or through one or more other units; and
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading No. 84.71.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B)(b) and (B)(c) above, are in all cases to be classified as units of heading No. 84.71.

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

6. - Heading No. 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 No. 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 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 No. 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.

**Subheading Notes.**

- 1. - For the purposes of subheading No. 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2. - Subheading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.01</b>		<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>			
	8401.1000	- Nuclear reactors	a.v.	35%	lb.
	8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	a.v.	35%	lb.
	8401.3000	- Fuel elements (cartridges), non-irradiated	a.v.	35%	lb.
	8401.4000	- Parts of nuclear reactors	a.v.	35%	lb.
<b>84.02</b>		<b>Steam or other vapour generating boilers (other than central heating hot</b>			

		<b>water boilers capable also of producing low pressure steam); super-heated water boilers.</b>			
		- Steam or other vapour generating boilers:			
	8402.1100	-- Watertube boilers with a steam production exceeding 45 t per hour	a.v.	35%	lb.
	8402.1200	-- Watertube boilers with a steam production not exceeding 45 t per hour	a.v.	35%	lb.
	8402.1900	-- Other vapour generating boilers, including hybrid boilers	a.v.	35%	lb.
	8402.2000	- Super-heated water boilers	a.v.	35%	lb.
	8402.9000	- Parts	a.v.	35%	lb.
<b>84.03</b>		<b>Central heating boilers other than those of heading No. 84.02.</b>			
	8403.1000	- Boilers	a.v.	35%	No.
	8403.9000	- Parts	a.v.	35%	lb.
<b>84.04</b>		<b>Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters soot removers, gas recoverers); condensers for steam or other vapour power units.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8404.1000	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	a.v.	35%	lb.
	8404.2000	- Condensers for steam or other vapour power units	a.v.	35%	lb.
	8404.9000	- Parts	a.v.	35%	lb.
<b>84.05</b>		<b>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.</b>			
	8405.1000	- 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	a.v.	35%	lb.

84:06	8405.9000	- Parts <b>Steam turbines and other vapour turbines.</b>	a.v.	35%	lb.
	8406.1000	- Turbines for marine propulsion - Other turbines:	a.v.	10%	No.
	8406.8100	-- Of an output exceeding 40 MW	a.v.	35%	No.
	8406.8200	-- Of an output not exceeding 40 MW	a.v.	35%	No.
84:07	8406.9000	- Parts <b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>	a.v.	35%	lb.
	8407.1000	- Aircraft engines - Marine propulsion engines:	-	Free	No.
	8407.2100	-- Outboard motors	a.v.	10%	No.
	8407.2900	-- Other - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	a.v.	10%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8407.31	-- Of a cylinder capacity not exceeding 50cc:			
	8407.3110	--- For vehicles of heading No. 87.11 and subheading No. 8703.10	a.v.	65%	No.
	8407.3190	--- Other	a.v.	35%	No.
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
	8407.3210	--- For vehicles of heading No. 87.11 and subheading No. 8703.10	a.v.	65%	No.
	8407.3290	--- Other	a.v.	35%	No.
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:			
	8407.3310	--- For vehicles of heading 87.11	a.v.	65%	No.
	8407.3320	--- For vehicles of headings Nos. 87.03 and 87.04	a.v.	50%	No.
	8407.3390	--- Other	a.v.	35%	No.

	8407.34	-- Of a cylinder capacity exceeding 1,000 cc:			
	8407.3410	--- For vehicles of heading No. 87.11	a.v.	65%	No.
	8407.3420	--- For vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and 87.05	a.v.	50%	No.
	8407.3490	--- Other	a.v.	35%	No.
	8407.90	- Other engines:			
	8407.9010	--- For vehicles of heading 87.11 and subheading 8703.10	a.v.	65%	No.
	8407.9020	--- For vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.10)	a.v.	50%	No.
	8407.9090	--- Other	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>			
	8408.1000	- Marine propulsion engines	a.v.	10%	No.
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:			
	8408.2010	--- For vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and 87.05	a.v.	50%	No.
	8408.2090	--- Other	a.v.	35%	No.
	8408.9000	- Other engines	a.v.	35%	No.
<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.</b>			
	8409.1000	- For aircraft engines - Other:	-	Free	lb.
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
	8409.9110	--- For engines of subheadings Nos. 8407.2100 and 8407.2900	a.v.	10%	lb.
	8409.9120	--- For engines of subheadings Nos.	a.v.	65%	lb.

	8409.9130	8407.3110, 8407.3210, 8407.3310, 8407.3410 and 8407.9010 --- For engines of subheadings Nos. 8407.3320, 8407.3420 and 8407.9020	a.v.	50%	lb.
	8409.9190	--- Other	a.v.	35%	lb.
	8409.99	-- Other:			
	8409.9910	--- For engines of subheading No. 8408.1000	a.v.	10%	lb.
	8409.9920	--- For engines of subheading No. 8408.2010	a.v.	50%	lb.
	8409.9990	--- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
<b>84.10</b>		<b>Hydraulic turbines, water wheels, and regulators therefor.</b>			
		- Hydraulic turbines and water wheels:			
	8410.1100	-- Of a power not exceeding 1,000 kW	a.v.	35%	No.
	8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	a.v.	35%	No.
	8410.1300	-- Of a power exceeding 10,000 kW	a.v.	35%	No.
	8410.9000	- Parts, including regulators	a.v.	35%	lb.
<b>84.11</b>		<b>Turbo-jets, turbo- propellers and other gas turbines.</b>			
		- Turbo-jets:			
	8411.1100	-- Of a thrust not exceeding 25 kN	-	Free	No.
	8411.1200	-- Of a thrust exceeding 25 kN	-	Free	No.
		- Turbo-propellers:			
	8411.2100	-- Of a power not exceeding 1,100 kW	-	Free	No.
	8411.2200	-- Of a power exceeding 1,100 kW	-	Free	No.
		- Other gas turbines:			
	8411.81	-- Of a power not exceeding 5,000 kW:			
	8411.8010	--- For marine propulsion	a.v.	10%	No.

	8411.8190	--- Other	a.v.	35%	No.
	8411.82	-- Of a power exceeding 5,000 kW:			
	8411.8210	--- For marine propulsion	a.v.	10%	No.
	8411.8290	--- Other	a.v.	35%	No.
		- Parts:			
	8411.9100	-- Of turbo-jets or turbo-propellers	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.12	8411.99	- Other:			
	8411.9910	--- For marine propulsion	a.v.	10%	No.
	8411.9990	--- Other	a.v.	35%	No.
		<b>Other engines and motors.</b>			
	8412.1000	- Reaction engines other than turbo-jets	a.v.	35%	No.
		- Hydraulic power engines and motors:			
	8412.2100	-- Linear acting (cylinders)	a.v.	35%	No.
	8412.2900	-- Other	a.v.	35%	No.
		- Pneumatic power engines and motors:			
	8412.3100	-- Linear acting (cylinders)	a.v.	35%	No.
	8412.3900	-- Other	a.v.	35%	No.
	84.13	8412.80	- Other:		
8412.8010		--- Wind engines (windmills)	a.v.	15%	No.
8412.8090		--- Other	a.v.	35%	No.
8412.9000		- Parts	a.v.	35%	lb.
		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>			
		- Pumps fitted or designed to be fitted with a measuring device:			
8413.1100		-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	a.v.	35%	No.
8413.1900		-- Other	a.v.	35%	No.
8413.2000		- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	a.v.	35%	No.

	8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	a.v.	35%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>84.14</b>	8413.4000	- Concrete pumps	a.v.	35%	No.
	8413.5000	- Other reciprocating positive displacement pumps	a.v.	35%	No.
	8413.6000	- Other rotary positive displacement pumps	a.v.	35%	No.
	8413.7000	- Other centrifugal pumps	a.v.	35%	No.
		- Other pumps; liquid elevators:			
	8413.8100	-- Pumps	a.v.	35%	No.
	8413.8200	-- Liquid elevators	a.v.	35%	No.
		- Parts:			
	8413.9100	-- Of pumps	a.v.	35%	lb.
	8413.9200	-- Of liquid elevators	a.v.	35%	lb.
		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>			
	8414.1000	- Vacuum pumps	a.v.	35%	No.
	8414.2000	- Hand- or foot-operated air pumps	a.v.	35%	No.
	8414.3000	- Compressors of a kind used in refrigerating equipment	a.v.	35%	No.
	8414.4000	- Air compressors mounted on a wheeled chassis for towing	a.v.	35%	No.
		- Fans:			
	8414.5100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	a.v.	35%	No.
	8414.5900	-- Other	a.v.	35%	No.
	8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm (47.24 inches)	a.v.	35%	No.
	8414.8000	- Other	a.v.	35%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.15	8414.9000	- Parts <b>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.</b>	a.v.	35%	lb.
	8415.1000	- Window or wall types, self-contained	a.v.	35%	No.
	8415.2000	- Of a kind used for persons, in motor vehicles  - Other:	a.v.	55%	No.
	8415.8100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/ heat cycle	a.v.	35%	No.
	8415.8200	-- Other, incorporating a refrigerating unit	a.v.	35%	No.
	8415.8300	-- Not incorporating a refrigerating unit	a.v.	35%	No.
	84.16	8415.9000	- Parts <b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>	a.v.	35%
8416.1000		- Furnace burners for liquid fuel	a.v.	35%	lb.
8416.2000		- Other furnace burners, including combination burners	a.v.	35%	lb.
8416.3000		- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	a.v.	35%	lb.
84.17		8416.9000	- Parts <b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>	a.v.	35%
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8417.1000	- Furnaces and ovens for	a.v.	35%	No.

84.18		the roasting, melting or other heat-treatment of ores, pyrites or of metals			
	8417.2000	- Bakery ovens, including biscuit ovens	a.v.	35%	No.
	8417.8000	- Other	a.v.	35%	No.
	8417.9000	- Parts	a.v.	35%	lb.
		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.</b>			
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:			
	8418.1010	--- Not exceeding 18 cubic feet capacity	a.v.	15%	No.
	8418.1090	--- Other	a.v.	15%	No.
		- Refrigerators, household type:			
	8418.21	-- Compression-type:			
	8418.2110	--- Not exceeding 18 cubic feet capacity	a.v.	15%	No.
	8418.2190	--- Other	a.v.	15%	No.
	8418.22	-- Absorption-type, electrical:			
	8418.2210	--- Not exceeding 18 cubic feet capacity	a.v.	15%	No.
	8418.2290	--- Other	a.v.	15%	No.
	8418.29	-- Other:			
	8418.2910	--- Not exceeding 18 cubic feet capacity	a.v.	15%	No.
	8418.2990	---Other	a.v.	15%	No.
	8418.3000	- Freezers of the chest type, not exceeding 800 1 (28.25 cubic feet) capacity	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8418.4000	- Freezers of the upright type, not exceeding 900 1 (31.78 cubic feet) capacity	a.v.	35%	No.
	8418.5000	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	a.v.	35%	No.

84.19		- Other refrigerating or freezing equipment; heat pumps:			
	8418.6100	-- Compression type units whose condensers are heat exchangers	a.v.	35%	No.
	8418.6900	-- Other	a.v.	35%	lb.
		- Parts:			
	8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	a.v.	35%	lb.
	8418.9900	-- Other	a.v.	35%	lb.
		<b>Machinery, plant or laboratory equipment, whether or not electrically heated, 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.</b>			
		- Instantaneous or storage water heaters, non-electric:			
	8419.1100	-- Instantaneous gas water heaters	a.v.	40%	No.
	8419.1900	-- Other	a.v.	40%	No.
8419.2000	- Medical, surgical or laboratory sterilisers	a.v.	35%	No.	
	- Dryers:				
8419.3100	-- For agricultural products	a.v.	35%	No.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8419.3200	-- For wood, paper pulp, paper or paperboard	a.v.	35%	No.
	8419.3900	-- Other	a.v.	35%	No.
	8419.4000	- Distilling or rectifying plant	a.v.	35%	No.
	8419.5000	- Heat exchange units	a.v.	35%	No.
	8419.6000	- Machinery for liquefying air or other gases	a.v.	35%	No.
		- Other machinery, plant			

		and equipment:			
	8419.8100	-- For making hot drinks or for cooking or heating food	a.v.	35%	No.
	8419.8900	-- Other	a.v.	35%	No.
	8419.9000	- Parts	a.v.	35%	lb.
<b>84.20</b>		<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>			
	8420.1000	- Calendering or other rolling machines	a.v.	35%	No.
		- Parts:			
	8420.9100	-- Cylinders	a.v.	35%	lb.
	8420.9900	-- Other	a.v.	35%	lb.
<b>84.21</b>		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>			
		- Centrifuges, including centrifugal dryers:			
	8421.1100	-- Cream separators	a.v.	35%	No.
	8421.1200	-- Clothes-dryers	a.v.	40%	No.
	8421.1900	-- Other	a.v.	35%	No.
		- Filtering or purifying machinery and apparatus for liquids:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8421.2100	-- For filtering or purifying water	a.v.	35%	No.
	8421.2200	-- For filtering or purifying beverages other than water	a.v.	35%	No.
	8421.2300	-- Oil or petrol-filters for internal combustion engines	a.v.	35%	No.
	8421.29 00	-- Other	a.v.	35%	No.
		- Filtering or purifying machinery and apparatus for gases:			
	8421.3100	-- Intake air filters for internal combustion engines	a.v.	35%	No.
	8421.3900	-- Other	a.v.	35%	No.
		- Parts:			
	8421.9100	-- Of centrifuges, including	a.v.	35%	lb.

84.22	8421.9900	centrifugal dryers -- Other	a.v.	35%	lb.	
		<b>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.</b>				
		- Dish washing machines:				
	8422.1100	-- Of the household type	a.v.	35%	No.	
	8422.1900	-- Other	a.v.	35%	No.	
	8422.2000	- Machinery for cleaning or drying bottles or other containers	a.v.	35%	No.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
84.23	8422.3000	- 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	a.v.	35%	No.	
	8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	a.v.	35%	No.	
	8422.90	- Parts:				
	8422.9010	--- Of dishwashing machines	a.v.	45%	lb.	
	8422.9090	--- Other	a.v.	35%	lb.	
			<b>Weighing machinery (excluding balances of a sensitivity of 5 cg (0.002 ounces) or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>			
	8423.1000	- Personal weighing machines, including baby scales; household scales	a.v.	35%	No.	
	8423.2000	- Scales for continuous	a.v.	35%	No.	

	8423.3000	weighing of goods on conveyors - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	a.v.	35%	No.
	8423.8100	- Other weighing machinery: -- Having a maximum weighing capacity not exceeding 30 kg (66 lb.)	a.v.	35%	No.
	8423.8200	-- Having a maximum weighing capacity exceeding 30 kg (66 lb.) but not exceeding 5,000 kg (11,000 lb.)	a.v.	35%	No.
	8423.8900	-- Other	a.v.	35%	No.
	8423.9000	- Weighing machine weights of all kinds; parts of weighing machinery	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.24</b>		<b>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.</b>			
	8424.1000	- Fire extinguishers, whether or not charged	a.v.	35%	No.
	8424.2000	- Spray guns and similar appliances	a.v.	35%	No.
	8424.3000	- Steam or sand blasting machines and similar jet projecting machines - Other appliances:	a.v.	35%	No.
	8424.8100	-- Agricultural or horticultural	a.v.	35%	No.
	8424.8900	-- Other	a.v.	35%	No.
	8424.9000	- Parts	a.v.	35%	lb.
<b>84.25</b>		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>			
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for			

	8425.1100	raising vehicles: -- Powered by electric motor	a.v.	35%	No.
	8425.1900	-- Other	a.v.	35%	No.
	8425.2000	- Pit-head winding gear; specially designed for use underground winches  - Other winches; capstans:	a.v.	35%	No.
	8425.3100	-- Powered by electric motor	a.v.	35%	No.
	8425.3900	-- Other  - Jacks; hoists of a kind used for raising vehicles:	a.v.	35%	No.
	8425.4100	-- Built-in jacking systems of a type used in garages	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.26	8425.4200	-- Other jacks and hoists, hydraulic	a.v.	35%	No.
	8425.4900	-- Other	a.v.	35%	No.
		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>			
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
	8426.1100	-- Overhead travelling cranes on fixed support	a.v.	35%	No.
	8426.1200	-- Mobile lifting frames on tyres and straddle carriers	a.v.	35%	No.
	8426.1900	-- Other	a.v.	35%	No.
	8420.2000	- Tower cranes	a.v.	35%	No.
	8426.3000	- Portal or pedestal jib cranes  - Other machinery, self-propelled:	a.v.	35%	No.
	8426.4100	-- On tyres	a.v.	35%	No.
	8426.4900	-- Other	a.v.	35%	No.
		- Other machinery:			
	8426.9100	-- Designed for mounting on road vehicles	a.v.	35%	No.

84.27	8426.9900	-- Other  <b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>	a.v.	35%	No.
	8427.1000	- Self-propelled trucks powered by an electric motor	a.v.	35%	No.
	8427.2000	- Other self-propelled trucks	a.v.	35%	No.
	8427.9000	- Other trucks	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.28		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>			
	8428.1000	- Lifts and skip hoists	a.v.	35%	No.
	8428.2000	- Pneumatic elevators and conveyors  - Other continuous-action elevators and conveyors, for goods or materials:	a.v.	35%	No.
	8428.3100	-- Specially designed for underground use	a.v.	35%	No.
	8428.3200	-- Other, bucket type	a.v.	35%	No.
	8428.3300	-- Other, belt type	a.v.	35%	No.
	8428.3900	-- Other	a.v.	35%	No.
	8428.4000	- Escalators and moving walkways	a.v.	35%	No.
	8428.5000	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	a.v.	35%	No.
	8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	a.v.	35%	No.
	8428.9000	- Other machinery	a.v.	35%	No.
	84.29		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		
8429.1100		- Bulldozers and angledozers:  -- Track laying	a.v.	35%	No.

	8429.1900	-- Other	a.v.	35%	No.
	8429.2000	- Graders and levellers	a.v.	35%	No.
	8429.3000	- Scrapers	a.v.	35%	No.
	8429.4000	- Tamping machines and road rollers	a.v.	35%	No.
		- Mechanical shovels, excavators and shovel loaders:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.30	8429.5100	-- Front-end shovel loaders	a.v.	35%	No.
	8429.5200	-- Machinery with a 360° revolving superstructure	a.v.	35%	No.
	8429.5900	-- Other	a.v.	35%	No.
		<b>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.</b>			
	8430.1000	- Pile-drivers and pile-extractors	a.v.	35%	No.
	8430.2000	- Snow-ploughs and snow-blowers	a.v.	35%	No.
		- Coal or rock cutters and tunnelling machinery:			
	8430.3100	-- Self-propelled	a.v.	35%	No.
	8430.3900	-- Other	a.v.	35%	No.
		- Other boring or sinking machinery:			
	8430.4100	-- Self-propelled	a.v.	35%	No.
	8430.4900	-- Other	a.v.	35%	No.
	8430.5000	- Other machinery, self-propelled	a.v.	35%	No.
		- Other machinery, not self-propelled:			
84.31	8430.6100	-- Tamping or compacting machinery	a.v.	35%	No.
	8430.6200	-- Scrapers	a.v.	35%	No.
	8430.6900	-- Other	a.v.	35%	No.
		<b>Parts suitable for use solely or principally with the machinery of headings Nos. 84. 25 to</b>			

	8431.1000	<b>84.30.</b> - Of machinery of heading No. 84.25	a.v.	35%	lb.	
	8431.2000	- Of machinery of heading No. 84.27  - Of machinery of heading No. 84.28:	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
<b>84.32</b>	8431.3100	-- Of lifts, skip hoists or escalators	a.v.	35%	lb.	
	8431.3900	-- Other  - Of machinery of heading No. 84.26, 84.29 or 84.30:	a.v.	35%	lb.	
	8431.4100	-- Buckets, shovels, grabs and grips	a.v.	35%	lb.	
	8431.4200	-- Bulldozer or angledozer blades	a.v.	35%	lb.	
	8431.4300	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	a.v.	35%	lb.	
	8431.4900	-- Other	a.v.	35%	lb.	
			<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>			
	8432.1000	- Ploughs  - Harrows, scarifiers, cultivators, weeders and hoes:	a.v.	35%	No.	
	8432.2100	-- Disc harrows	a.v.	35%	No.	
	8432.2900	-- Other	a.v.	35%	No.	
<b>84.33</b>	8432.3000	- Seeders, planters and transplanters	a.v.	35%	No.	
	8432.4000	- Manure spreaders and fertiliser distributors	a.v.	35%	No.	
	8432.8000	- Other machinery	a.v.	35%	No.	
	8432.9000	- Parts	a.v.	35%	lb.	
			<b>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 No.</b>			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		<b>84.37.</b> - Mowers for lawns, parks or sports-grounds:			
	8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	a.v.	25%	No.
	8433.1900	-- Other	a.v.	25%	No.
	8433.2000	- Other mowers, including cutter bars for tractor mounting	a.v.	35%	No.
	8433.3000	- Other haymaking machinery	a.v.	35%	No.
	8433.4000	- Straw or fodder balers, including pick-up balers  - Other harvesting machinery; threshing machinery:	a.v.	35%	No.
	8433.5100	-- Combine harvester-threshers	a.v.	35%	No.
	8433.5200	-- Other threshing machinery	a.v.	35%	No.
	8433.5300	-- Root or tuber harvesting machines	a.v.	35%	No.
	8433.5900	-- Other	a.v.	35%	No.
	8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	a.v.	35%	No.
	8433.90	- Parts:			
	8433.9010	--- For mowers for lawns, parks or sports-grounds	a.v.	35%	lb.
	8433.9090	--- Other	a.v.	35%	lb.
<b>84.34</b>		<b>Milking machines and dairy machinery.</b>			
	8434.1000	- Milking machines	a.v.	35%	No.
	8434.2000	- Dairy machinery	a.v.	35%	No.
	8434.9000	- Parts	a.v.	35%	lb.
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>			
	8435.1000	- Machinery	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

84.36	8435.9000	- Parts  <b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>	a.v.	35%	lb.
	8436.1000	- Machinery for preparing animal feeding stuffs  - Poultry-keeping machinery; poultry incubators and brooders:	a.v.	35%	No.
	8436.2100	-- Poultry incubators and brooders	a.v.	35%	No.
	8436.2900	-- Other	a.v.	35%	No.
	8436.8000	- Other machinery  - Parts:	a.v.	35%	No.
	8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	a.v.	35%	lb.
	8436.9900	-- Other	a.v.	35%	lb.
84.37		<b>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.</b>			
	8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	a.v.	35%	No.
	8437.8000	- Other machinery	a.v.	35%	No.
	8437.9000	- Parts	a.v.	35%	lb.
84.38		<b>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.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8438.1000	- Bakery machinery and machinery for the manufacture of macaroni,	a.v.	35%	No.

		spaghetti or similar products			
	8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	a.v.	35%	No.
	8438.3000	- Machinery for sugar manufacture	a.v.	35%	No.
	8438.4000	- Brewery machinery	a.v.	35%	No.
	8438.5000	- Machinery for the preparation of meat or poultry	a.v.	35%	No.
	8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	a.v.	35%	No.
	8438.8000	- Other machinery	a.v.	35%	No.
	8438.9000	- Parts	a.v.	35%	lb.
<b>84.39</b>		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>			
	8439.1000	- Machinery for making pulp of fibrous cellulosic material	a.v.	35%	No.
	8439.2000	- Machinery for making paper or paperboard	a.v.	35%	No.
	8439.3000	- Machinery for finishing paper or paperboard	a.v.	35%	No.
		- Parts:			
	8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	a.v.	35%	lb.
	8439.9900	-- Other	a.v.	35%	lb.
<b>84.40</b>		<b>Book-binding machinery, including book-sewing machines.</b>			
	8440.1000	- Machinery	a.v.	35%	No.
	8440.9000	- Parts	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.41</b>		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>			
	8441.1000	- Cutting machines	a.v.	35%	No.
	8441.2000	- Machines for making bags, sacks or envelopes	a.v.	35%	No.

84.42	8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	a.v.	35%	No.
	8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	a.v.	35%	No.
	8441.8000	- Other machinery	a.v.	35%	No.
	8441.9000	- Parts	a.v.	35%	lb.
		<b>Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>			
	8442.1000	- Phototype-setting and composing machines	a.v.	35%	No.
	8442.2000	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	a.v.	35%	No.
	8442.3000	- Other machinery, apparatus and equipment	a.v.	35%	No.
	8442.4000	- Parts of the foregoing machinery, apparatus or equipment	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.43	8442.5000	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)  <b>Printing machinery, including ink-jet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing.</b>	a.v.	35%	lb.

		- Offset printing machinery:			
	8443.11	-- Reel fed:			
	8443.1110	--- For printing newspapers	a.v.	15%	No.
	8443.1190	--- Other	a.v.	35%	No.
	8443.1200	-- Sheet fed, office type (sheet size not exceeding 22 x 36 cm) (8.66 x 14.17 inches)	a.v.	35%	No.
	8443.19	-- Other:			
	8443.1910	--- For printing newspaper	a.v.	15%	No.
	8443.1990	--- Other	a.v.	35%	No.
		- Letterpress printing machinery, excluding flexographic printing:			
	8443.2100	-- Reel fed	a.v.	35%	No.
	8443.2900	-- Other	a.v.	35%	No.
	8443.3000	- Flexographic printing machinery	a.v.	35%	No.
	8443.4000	- Gravure printing machinery	a.v.	35%	No.
		- Other printing machinery:			
	8443.5100	-- Ink-jet printing machines	a.v.	35%	No.
	8443.5900	-- Other	a.v.	35%	No.
	8443.6000	- Machines for uses ancillary to printing	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8443.9000	- Parts	a.v.	35%	lb.
<b>84.44</b>	8444.0000	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>	a.v.	35%	No.
<b>84.45</b>		<b>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 No. 84.46 or 84.47.</b>			
		- Machines for preparing textile fibres:			

	8445.1100	-- Carding machines	a.v.	35%	No.
	8445.1200	-- Combing machines	a.v.	35%	No.
	8445.1300	-- Drawing or roving machines	a.v.	35%	No.
	8445.1900	-- Other	a.v.	35%	No.
	8445.2000	- Textile spinning machines	a.v.	35%	No.
	8445.3000	- Textile doubling or twisting machines	a.v.	35%	No.
	8445.4000	- Textile winding (including weft-winding) or reeling machines	a.v.	35%	No.
	8445.9000	- Other	a.v.	35%	No.
<b>84.46</b>		<b>Weaving machines (looms).</b>			
	8446.1000	- For weaving fabrics of a width not exceeding 30 cm (11.81 inches)	a.v.	35%	No.
		- For weaving fabrics of a width exceeding 30 cm (11.81 inches), shuttle type:			
	8446.2100	-- Power looms	a.v.	35%	No.
	8446.2900	-- Other	a.v.	35%	No.
	8446.3000	- For weaving fabrics of a width exceeding 30 cm (11.81 inches), shuttleless type	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.47</b>		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>			
		- Circular knitting machines:			
	8447.1100	-- With cylinder diameter not exceeding 165 mm (6.5 inches)	a.v.	35%	No.
	8447.1200	-- With cylinder diameter exceeding 165 mm (6.5 inches)	a.v.	35%	No.
	8447.2000	- Flat knitting machines; stitch-bonding machines	a.v.	35%	No.
	8447.9000	- Other	a.v.	35%	No.
<b>84.48</b>		<b>Auxiliary machinery for use with machines of</b>			

		<b>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 No. 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).</b>			
		- Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47:			
8448.1100	--	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	a.v.	35%	lb.
8448.1900	-	Other	a.v.	35%	lb.
8448.2000	-	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	a.v.	35%	lb.
	-	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:			
8448.3100	--	Card clothing	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8448.3200	-- Of machines for preparing textile fibres, other than card clothing	a.v.	35%	lb.
	8448.3300	-- Spindles, spindle flyers, spinning rings and ring travellers	a.v.	35%	lb.
	8448.3900	-- Other	a.v.	35%	lb.
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
	8448.4100	-- Shuttles	a.v.	35%	lb.
	8448.4200	-- Reeds for looms, healds and heald-frames	a.v.	35%	lb.
	8448.4900	-- Other	a.v.	35%	lb.
		- Parts and accessories of machines of heading No.			

		84.47 or of their auxiliary machinery:			
	8448.5100	-- Sinkers, needles and other articles used in forming stitches	a.v.	35%	lb.
	8448.5900	-- Other	a.v.	35%	lb.
<b>84.49</b>	8449.0000	<b>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.</b>	a.v.	35%	lb.
<b>84.50</b>		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>			
		- Machines, each of a dry linen capacity not exceeding 10 kg (22 lb.):			
	8450.1100	-- Fully-automatic machines	a.v.	35%	No.
	8450.1200	-- Other machines, with built-in centrifugal drier	a.v.	35%	No.
	8450.1900	-- Other	a.v.	35%	No.
	8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg (22 lb.)	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.51</b>	8450.9000	- Parts <b>Machinery (other than machines of heading No. 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.</b>	a.v.	35%	lb.
	8451.1000	- Dry-cleaning machines - Drying machines:	a.v.	35%	No.
	8451.2100	-- Each of a dry linen capacity not exceeding 10	a.v.	35%	No.

	kg (22 lb.)				
8451.2900	-- Other	a.v.	35%	No.	
8451.3000	- Ironing machines and presses (including fusing presses)	a.v.	35%	No.	
8451.4000	- Washing, bleaching or dyeing machines	a.v.	35%	No.	
8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	a.v.	35%	No.	
8451.8000	- Other machinery	a.v.	35%	No.	
8451.90	- Parts:				
8451.9010	--- For drying machines of subheading 8451.20	a.v.	35%	lb.	
8451.9090	--- Other	a.v.	35%	lb.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.52</b>		<b>Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>			
	8452.1000	- Sewing machines of the household type	-	Free	No.
		- Other sewing machines:			
	8452.2100	-- Automatic units	-	Free	No.
	8452.2900	-- Other	-	Free	No.
	8452.3000	- Sewing machine needles	a.v.	25%	lb.
	8452.4000	- Furniture, bases and covers for sewing machines and parts thereof	a.v.	25%	lb.
	8452.9000	- Other parts of sewing machines	a.v.	15%	lb.
<b>84.53</b>		<b>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.</b>			
	8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	a.v.	35%	No.
	8453.2000	- Machinery for making or repairing footwear	a.v.	35%	No.

84.54	8453.8000	- Other machinery	a.v.	35%	No.
	8453.9000	- Parts	a.v.	35%	lb.
		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>			
	8454.1000	- Converters	a.v.	35%	No.
	8454.2000	- Ingot moulds and ladles	a.v.	35%	No.
	8454.3000	- Casting machines	a.v.	35%	No.
	8454.9000	- Parts	a.v.	35%	lb.
84.55		<b>Metal-rolling mills and rolls therefor.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.56	8455.1000	- Tube mills - Other rolling mills:	a.v.	35%	No.
	8455.2100	-- Hot or combination hot and cold	a.v.	35%	No.
	8455.2200	-- Cold	a.v.	35%	No.
	8455.3000	- Rolls for rolling mills	a.v.	35%	No.
	8455.9000	- Other parts	a.v.	35%	lb.
		<b>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.</b>			
	8456.1000	- Operated by laser or other light or photon beam processes	a.v.	35%	No.
	8456.2000	- Operated by ultrasonic processes	a.v.	35%	No.
	8456.3000	- Operated by electro-discharge processes - Other:	a.v.	35%	No.
	8456.9100	-- For dry-etching patterns on semiconductor materials	a.v.	35%	No.
84.57	8456.9900	-- Other	a.v.	35%	No.
		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>			

	8457.1000	- Machining centres	a.v.	35%	No.
	8457.2000	- Unit construction machines (single station)	a.v.	35%	No.
	8457.3000	- Multi-station transfer machines	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.58</b>		<b>Lathes (including turning centres) for removing metal.</b>			
		- Horizontal lathes:			
	8458.1100	-- Numerically controlled	a.v.	35%	No.
	8458.1900	-- Other	a.v.	35%	No.
		- Other lathes:			
	8458.9100	-- Numerically controlled	a.v.	35%	No.
	8458.9900	-- Other	a.v.	35%	No.
<b>84.59</b>		<b>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 No. 84.58.</b>			
	8459.1000	- Way-type unit head machines	a.v.	35%	No.
		- Other drilling machines:			
	8459.2100	-- Numerically controlled	a.v.	35%	No.
	8459.2900	-- Other	a.v.	35%	No.
		- Other boring-milling machines:			
	8459.3100	-- Numerically controlled	a.v.	35%	No.
	8459.3900	-- Other	a.v.	35%	No.
	8459.4000	- Other boring machines	a.v.	35%	No.
		- Milling machines, knee-type:			
	8459.5100	-- Numerically controlled	a.v.	35%	No.
	8459.5900	-- Other	a.v.	35%	No.
		- Other milling machines:			
	8459.6100	-- Numerically controlled	a.v.	35%	No.
	8459.6900	-- Other	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-

	NO.		DUTY	DUTY	CATION
84.60	8459.7000	- Other threading or tapping machines	a.v.	35%	No.
		<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.</b>			
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm (0.0004 inches):			
	8460.1100	-- Numerically controlled	a.v.	35%	No.
	8460.1900	-- Other	a.v.	35%	No.
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm (0.0004 inches):			
	8460.2100	-- Numerically controlled	a.v.	35%	No.
	8460.2900	-- Other	a.v.	35%	No.
		- Sharpening (tool or cutter grinding) machines:			
	8460.3100	-- Numerically controlled	a.v.	35%	No.
	8460.3900	-- Other	a.v.	35%	No.
	8460.4000	- Honing or lapping machines	a.v.	35%	No.
84.61	8460.9000	- Other	a.v.	35%	No.
		<b>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.</b>			
	8461.1000	- Planing machines	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8461.2000	- Shaping or slotting machines	a.v.	35%	No.

	8461.3000	- Broaching machines	a.v.	35%	No.
	8461.4000	- Gear cutting, gear grinding or gear finishing machines	a.v.	35%	No.
	8461.5000	- Sewing or cutting-off machines	a.v.	35%	No.
	8461.9000	- Other	a.v.	35%	No.
<b>84.62</b>		<b>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.</b>			
	8462.1000	- Forging or die-stamping machines(including presses) and hammers	a.v.	35%	No.
		- Bending, folding, straightening or flattening machines (including presses):			
	8462.2100	-- Numerically controlled	a.v.	35%	No.
	8462.2900	-- Other	a.v.	35%	No.
		- Shearing machines (including presses), other than combined punching and shearing machines:			
	8462.3100	-- Numerically controlled	a.v.	35%	No.
	8462.3900	-- Other	a.v.	35%	No.
		- Punching or notching machines(including presses), including combined punching and shearing machines:			
	8462.4100	-- Numerically controlled	a.v.	35%	No.
	8462.4900	-- Other	a.v.	35%	No.
		- Other:			
	8462.9100	-- Hydraulic presses	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.63</b>	8462.9900	-- Other <b>Other machine-tools for working metal or cermets, without removing material.</b>	a.v.	35%	No.

	8463.1000	- Draw-benches for bars, tubes, profiles, wire or the like	a.v.	35%	No.
	8463.2000	- Thread rolling machines	a.v.	35%	No.
	8463.3000	- Machines for working wire	a.v.	35%	No.
	8463.9000	- Other	a.v.	35%	No.
<b>84.64</b>		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>			
	8464.1000	- Sewing machines	a.v.	35%	No.
	8464.2000	- Grinding or polishing machines	a.v.	35%	No.
	8464.9000	- Other	a.v.	35%	No.
<b>84.65</b>		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>			
	8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations - Other:	a.v.	35%	No.
	8465.9100	-- Sawing machines	a.v.	35%	No.
	8465.9200	-- Planing, milling or moulding (by cutting) machines	a.v.	35%	No.
	8465.9300	-- Grinding, sanding or polishing machines	a.v.	35%	No.
	8465.9400	-- Bending or assembling machines	a.v.	35%	No.
	8465.9500	-- Drilling or morticing machines	a.v.	35%	No.
	8465.9600	-- Splitting, slicing or paring machines	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>84.66</b>	8465.9900	-- Other <b>Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool</b>	a.v.	35%	No.

		<b>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.</b>			
	8466.1000	- Tool holders and self-opening dieheads	a.v.	35%	lb.
	8466.2000	- Work holders	a.v.	35%	lb.
	8466.3000	- Dividing heads and other special attachments for machine-tools	a.v.	35%	lb.
		- Other:			
	8466.9100	-- For machines of heading No. 84.64	a.v.	35%	lb.
	8466.9200	-- For machines of heading No. 84.65	a.v.	35%	lb.
	8466.9300	-- For machines of headings Nos. 84.56 to 84.61	a.v.	35%	lb.
	8466.9400	-- For machines of heading No. 84.62 or 84.63	a.v.	35%	lb.
<b>84.67</b>		<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.</b>			
		- Pneumatic:			
	8467.1100	-- Rotary type (including combined rotary-percussion)	a.v.	35%	No.
	8467.1900	-- Other	a.v.	35%	No.
		- Other tools:			
	8467.8100	-- Chain saws	a.v.	35%	No.
	8467.8900	-- Other	a.v.	35%	No.
		- Parts:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8467.9100	-- Of chain saws	a.v.	35%	lb.
	8467.9200	-- Of pneumatic tools	a.v.	35%	lb.
	8467.9900	-- Other	a.v.	35%	lb.
<b>84.68</b>		<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and</b>			

		<b>appliances.</b>			
	8468.1000	- Hand-held blow pipes	a.v.	35%	No.
	8468.2000	- Other gas-operated machinery and apparatus	a.v.	35%	No.
	8468.8000	- Other machinery and apparatus	a.v.	35%	No.
	8468.9000	- Parts	a.v.	35%	No.
<b>84.69</b>		<b>Typewriters other than printers of heading No. 84.71; word-processing machines.</b>			
		- Automatic typewriters and word-processing machines:			
	8469.1100	-- Word-processing machines	a.v.	Free	No.
	8469.1200	-- Automatic typewriters	a.v.	Free	No.
	8469.2000	- Other typewriters, electric	a.v.	Free	No.
	8469.3000	- Other typewriters, non-electric	a.v.	Free	No.
<b>84.70</b>		<b>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.</b>			
	8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	a.v.	Free	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Other electronic calculating machines:			
	8470.2100	-- Incorporating a printing device	a.v.	Free	No.
	8470.2900	-- Other	a.v.	Free	No.
	8470.3000	- Other calculating machines	a.v.	Free	No.
	8470.4000	- Accounting machines	a.v.	50%	No.

84.71	8470.5000	- Cash registers	a.v.	35%	No.
	8470.9000	- Other	a.v.	50%	No.
		<b>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.</b>			
	8471.1000	- Analogue or hybrid automatic data processing machines	a.v.	Free	No.
	8471.30	- Portable digital automatic data processing machines, weighing not more than 10 kg (22 lb.), consisting of at least a central processing unit, a keyboard and a display:			
	8471.3010	--- Personal computers	a.v.	Free	No.
	8471.3090	--- Other	a.v.	Free	No.
		- Other digital automatic data processing machines:			
	8471.41	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:			
	8471.4110	--- Personal computers	a.v.	Free	No.
	8471.4190	--- Other	a.v.	Free	No.
	8471.49 -- Other, presented in the form of systems:				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8471.4910	--- Personal computers	a.v.	Free	No.
	8471.4990	--- Other	a.v.	Free	No.
	8471.5000	- Digital processing units other than those of subheadings 8471.41 and 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	a.v.	Free	No.
	8471.6000	- Input or output units, whether or not containing storage units in the same housing	a.v.	Free	No.
	8471.7000	- Storage units	a.v.	Free	No.

84.72	8471.8000	- Other units of automatic data processing machines	a.v.	Free	No.
	8471.9000	- Other	a.v.	Free	No.
		<b>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).</b>			
	8472.1000	- Duplicating machines	a.v.	50%	No.
	8472.2000	- Addressing machines and address plate embossing machines	a.v.	35%	No.
	8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	a.v.	50%	No.
84.73	8472.9000	- Other	a.v.	35%	No.
		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8473.1000	- Parts and accessories of the machines of heading No. 84.69	a.v.	50%	lb.
		- Parts and accessories of the machines of heading No. 84.70:			
	8473.2100	-- Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	a.v.	50%	lb.
	8473.2900	-- Other	a.v.	50%	lb.
	8473.3000	- Parts and accessories of the machines of heading No. 84.71	a.v.	Free	lb.
	8473.4000	- Parts and accessories of the machines of heading No. 84.72	a.v.	50%	lb.
	8473.5000	- Parts and accessories equally suitable for use with machines of two or more of	a.v.	50%	lb.

84.74		the headings Nos. 84.69 to 84.72			
		<b>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.</b>			
	8474.1000	- Sorting, screening, separating or washing machines	a.v.	35%	No.
	8474.2000	- Crushing or grinding machines	a.v.	35%	No.
		- Mixing or kneading machines:			
	8474.3100	-- Concrete or mortar mixers	a.v.	35%	No.
	8474.3200	-- Machines for mixing mineral substances with bitumen	a.v.	35%	No.
	8474.3900	-- Other	a.v.	35%	No.
	8474.8000	- Other machinery	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.75	8474.9000	- Parts	a.v.	35%	lb.
		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>			
	8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	a.v.	35%	No.
		- Machines for manufacturing or hot working glass or glassware:			
	8475.2100	-- Machines for making optical fibres and preforms thereof	a.v.	35%	No.

	8475.2900	-- Other	a.v.	35%	No.
	8475.9000	- Parts	a.v.	35%	lb.
<b>84.76</b>		<b>Automatic goods-vending machines (for example: postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>			
		- Automatic beverage-vending machines:			
	8476.2100	-- Incorporating heating or refrigerating devices	a.v.	75%	No.
	8476.2900	-- Other	a.v.	75%	No.
		- Other machines:			
	8476.8100	-- Incorporating heating or refrigerating devices	a.v.	75%	No.
	8476.8900	-- Other	a.v.	75%	No.
	8476.9000	- Parts	a.v.	75%	lb.
<b>84.77</b>		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>			
	8477.1000	- Injection-moulding machines	a.v.	35%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8477.2000	- Extruders	a.v.	35%	No.
	8477.3000	- Blow moulding machines	a.v.	35%	No.
	8477.4000	- Vacuum moulding machines and other thermoforming machines	a.v.	35%	No.
		- Other machinery for moulding or otherwise forming:			
	8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	a.v.	35%	No.
	8477.5900	-- Other	a.v.	35%	No.
	8477.8000	- Other machinery	a.v.	35%	No.
	8477.9000	- Parts	a.v.	35%	lb.
<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included</b>			

84.79		<b>elsewhere in this Chapter.</b>			
	8478.1000	- Machinery	a.v.	35%	No.
	8478.9000	- Parts	a.v.	35%	lb.
		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>			
	8479.1000	- Machinery for public works, building or the like	a.v.	35%	No.
	8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	a.v.	35%	No.
	8479.3000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	a.v.	35%	No.
	8479.4000	- Rope or cable-making machines	a.v.	35%	No.
	8479.5000	- Industrial robots, not elsewhere specified or included	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.80	8479.6000	- Evaporative air coolers	a.v.	35%	No.
		- Other machines and mechanical appliances:			
	8479.8100	-- For treating metal, including electric wire coil-winders	a.v.	35%	No.
	8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	a.v.	35%	No.
	8479.8900	-- Other	a.v.	35%	No.
	8479.9000	- Parts	a.v.	35%	lb.
		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>			
	8480.1000	- Moulding boxes for metal foundry	a.v.	35%	lb.

	8480.2000	- Mould bases	a.v.	35%	lb.
	8480.3000	- Moulding patterns	a.v.	35%	lb.
		- Moulds for metal or metal carbides:			
	8480.4100	-- Injection or compression types	a.v.	35%	lb.
	8480.4900	-- Other	a.v.	35%	lb.
	8480.5000	- Moulds for glass	a.v.	35%	lb.
	8480.6000	- Moulds for mineral materials	a.v.	35%	lb.
		- Moulds for rubber or plastics:			
	8480.7100	-- Injection or compression types	a.v.	35%	lb.
	8480.7900	-- Other	a.v.	35%	lb.
<b>84.81</b>		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8481.1000	- Pressure-reducing valves	a.v.	35%	lb.
	8481.2000	- Valves for oleohydraulic or pneumatic transmissions	a.v.	35%	lb.
	8481.3000	- Check valves	a.v.	35%	lb.
	8481.4000	- Safety or relief valves	a.v.	35%	lb.
	8481.8000	- Other appliances	a.v.	35%	lb.
	8481.9000	- Parts	a.v.	35%	lb.
<b>84.82</b>		<b>Ball or roller bearings.</b>			
	8482.1000	- Ball bearings	a.v.	35%	No.
	8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	a.v.	35%	No.
	8482.3000	- Spherical roller bearings	a.v.	35%	No.
	8482.4000	- Needle roller bearings	a.v.	35%	No.
	8482.5000	- Other cylindrical roller bearings	a.v.	35%	No.
	8482.8000	- Other, including combined ball/roller bearings	a.v.	35%	No.
		- Parts:			

84.83	8482.9100	-- Balls, needles and rollers	a.v.	35%	lb.
	8482.9900	-- Other	a.v.	35%	lb.
	8483.1000	<b>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).</b> - Transmission shafts (including cam shafts and crank shafts) and cranks	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
84.84	8483.2000	- Bearing housings, incorporating ball or roller bearings	a.v.	35%	No.
	8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	a.v.	35%	No.
	8483.4000	- 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	a.v.	35%	No.
	8483.5000	- Flywheels and pulleys, including pulley blocks	a.v.	35%	No.
	8483.6000	- Clutches and shaft couplings (including universal joints)	a.v.	35%	No.
	8483.9000	- Parts	a.v.	35%	lb.
	8484.1000	<b>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.</b> - Gaskets and similar joints of metal sheeting combined with other	a.v.	35%	lb.

		material or of two or more layers of metal			
	8484.2000	- Mechanical seals	a.v.	35%	lb.
	8484.9000	- Other	a.v.	35%	lb.
<b>84.85</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>			
	8485.1000	- Ships' or boats' propellers and blades therefor	a.v.	35%	lb.
	8485.9000	- Other	a.v.	35%	lb.

**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 No. 70.11; or
- (c) Electrically heated furniture of Chapter 94.

2. - Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. - Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Vacuum cleaners, 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 No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. - For the purposes of heading No. 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 No. 85.42.

5. - For the purposes of headings Nos. 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 and microassemblies" are:

- (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
- (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, 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, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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

6. - Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

7. - For the purposes of heading No. 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 Nos. 8519.92 and 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>85.01</b>		<b>Electric motors and generators (excluding generating sets).</b>			
	8501.1000	- Motors of an output not exceeding 37.5 W	a.v.	35%	No.
	8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W - Other DC motors; DC generators:	a.v.	35%	No.
	8501.3100	-- Of an output not exceeding 750 W	a.v.	35%	No.
	8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	a.v.	35%	No.
	8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	a.v.	35%	No.
	8501.3400	-- Of an output exceeding 375 kW	a.v.	35%	No.

	8501.4000	- Other AC motors, single-phase	a.v.	35%	No.
		- Other AC motors, multi-phase:			
	8501.5100	-- Of an output not exceeding 750 W	a.v.	35%	No.
	8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	a.v.	35%	No.
	8501.5300	-- Of an output exceeding 75 kW	a.v.	35%	No.
		- AC generators (alternators):			
	8501.6100	-- Of an output not exceeding 75 kVA	a.v.	35%	No.
	8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	a.v.	35%	No.
	8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	a.v.	35%	No.
	8501.6400	-- Of an output exceeding 750 kVA	a.v.	35%	No.
<b>85.02</b>		<b>Electric generating sets and rotary converters.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
	8502.1100	-- Of an output not exceeding 75 kVA	a.v.	35%	No.
	8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	a.v.	35%	No.
	8502.1300	-- Of an output exceeding 375 kVA	a.v.	35%	No.
	8502.2000	- Generating sets with spark-ignition internal combustion piston engines	a.v.	35%	No.
		- Other generating sets:			
	8502.3100	-- Wind-powered	a.v.	35%	No.
	8502.3900	-- Other	a.v.	35%	No.
	8502.4000	- Electric rotary converters	a.v.	35%	No.
<b>85.03</b>	8543.0000	<b>Parts suitable for use solely or principally with</b>	a.v.	35%	No.

85.04		<b>the machines of heading No. 85.01 or 85.02.</b>			
		<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>			
	8504.1000	- Ballasts for discharge lamps or tubes	a.v.	35%	No.
		- Liquid dielectric transformers:			
	8504.2100	-- Having a power handling capacity not exceeding 650 kVA	a.v.	35%	No.
	8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	a.v.	35%	No.
	8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	a.v.	35%	No.
		- Other transformers:			
	8504.3100	-- Having a power handling capacity not exceeding 1 kVA	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.05	8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	a.v.	35%	No.
	8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	a.v.	35%	No.
	8504.3400	-- Having a power handling capacity exceeding 500 kVA	a.v.	35%	No.
	8504.4000	- Static converters	a.v.	35%	No.
	8504.5000	- Other inductors	a.v.	35%	No.
	8504.9000	- Parts	a.v.	35%	lb.
			<b>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.</b>		
		- Permanent magnets			

		and articles intended to become permanent magnets after magnetisation:			
	8505.1100	-- Of metal	a.v.	35%	lb.
	8505.1900	-- Other	a.v.	35%	lb.
	8505.2000	- Electro-magnetic couplings, clutches and brakes	a.v.	35%	lb.
	8505.3000	- Electro-magnetic lifting heads	a.v.	35%	lb.
	8505.9000	- Other, including parts	a.v.	35%	lb.
<b>85.06</b>		<b>Primary cells and primary batteries.</b>			
	8506.1000	- Manganese dioxide	a.v.	35%	No.
	8506.3000	- Mercuric oxide	a.v.	35%	No.
	8506.4000	- Silver oxide	a.v.	35%	No.
	8506.5000	- Lithium	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8506.6000	- Air-zinc	a.v.	35%	No.
	8506.8000	- Other	a.v.	35%	No.
	8506.9000	- Parts	a.v.	35%	lb.
<b>85.07</b>		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>			
	8507.1000*	- Lead-acid, of a kind used for starting piston engines	a.v.	35%	No.
	8507.2000	- Other lead-acid accumulators	a.v.	35%	No.
	8507.3000	- Nickel-cadmium	a.v.	35%	No.
	8507.4000	- Nickel-iron	a.v.	35%	No.
	8507.8000	- Other accumulators	a.v.	35%	No.
	8507.9000	- Parts	a.v.	35%	lb.
<b>85.08</b>		<b>Electro-mechanical tools for working in the hand, with self-contained electric motor.</b>			
	8508.1000	- Drills of all kinds	a.v.	35%	No.
	8508.2000	- Saws	a.v.	35%	No.
	8508.80	- Other tools:			
	8508.8010	--- Hedge trimmers	a.v.	25%	No.

85.09	8508.8090	--- Other	a.v.	35%	No.
	8508.9000	- Parts	a.v.	35%	lb.
		<b>Electro-mechanical domestic appliances, with self-contained electric motor.</b>			
	8509.1000	- Vacuum cleaners	a.v.	35%	No.
	8509.2000	- Floor polishers	a.v.	35%	No.
	8509.3000	- Kitchen waste disposers	a.v.	35%	No.
	8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.10	8509.80	- Other appliances:			
	8509.8010	--- Food slicers of all kinds; tooth brushes	a.v.	35%	No.
	8509.8090	--- Other	a.v.	35%	No.
	8509.90	- Parts:			
	8509.9010	--- For items of subheadings Nos. 8509.10, 8509.40 and 8509.8010	a.v.	45%	No.
	8509.9090	--- Other	a.v.	35%	lb.
		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>			
	8510.10	- Shavers:			
	8510.1010	--- For use on human hair	a.v.	45%	No.
	8510.1090	--- Other	a.v.	35%	lb.
	8510.20	- Hair clippers:			
	8510.2010	--- For use on human hair	a.v.	45%	No.
	8510.2090	--- Other	a.v.	35%	lb.
	8510.30	- Hair-removing appliances:			
	8510.3010	--- For use on human hair	a.v.	45%	No.
	8510.3090	--- Other	a.v.	35%	lb.
	8510.90	- Parts:			
8510.9010	--- For items of subheadings Nos. 8510.1010, 8510.2010 and 8510.3010	a.v.	45%	lb.	
8510.9090	--- Other	a.v.	35%	lb.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.11		<b>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.</b>			
	8511.10	- Sparking plugs:			
	8511.1010	--- For aircraft	-	Free	No.
	8511.1020	--- For vehicles of heading No 87.11 and subheading No. 8703.1010	a.v.	35%	No.
	8511.1030	--- For other vehicles of heading Nos. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading No. 8703.1010)	a.v.	35%	No.
	8511.1090	--- Other	a.v.	35%	No.
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:			
	8511.2010	--- For aircraft	-	Free	No.
	8511.2020	--- For vehicles of heading No. 87.11 and subheading No. 8703.1010	a.v.	65%	No.
	8511.2030	--- For other vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading No. 8703.1010)	a.v.	55%	No.
	8511.2090	--- Other	a.v.	35%	No.
	8511.30	- Distributors; ignition coils:			
	8511.3010	--- For aircraft	-	Free	No.
	8511.3020	--- For vehicles of heading No. 87.11 and subheading No. 8703.1010	a.v.	65%	No.
	8511.3030	--- For other vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and	a.v.	55%	No.

	87.05 (excluding subheading No. 8703.1010)				
8511.3090	--- Other	a.v.	35%	No.	
8511.40	- Starter motors and dual purpose starter-generators:				
8511.4010	--- For aircraft	-	Free	No.	
8511.4020	--- For vehicles of heading No. 87.11 subheading No. 8703.1010	a.v.	65%	No.	
8511.4030	--- For other vehicle of headings Nos. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading No. 8703.1010).	a.v.	55%	No.	
8511.4090	--- Other	a.v.	35%	No.	
8511.50	- Other generators:				
8511.5010	--- For aircraft	-	Free	No.	
8511.5020	--- For vehicles of heading No. 87.11 and subheading No. 8703.1010	a.v.	65%	No.	
8511.5030	--- For other vehicle of headings Nos. 87.01, 87.02, 87.30, 87.04 and 87.05 (excluding subheading No. 8703.1010)	a.v.	55%	No.	
8511.5090	--- Other	a.v.	35%	No.	
8511.80	- Other equipment:				
8511.8010	--- For aircraft	-	Free	No.	
8511.8020	--- For vehicles of heading 87.11 and subheading No. 8703.1010	a.v.	65%	No.	
8511.8030	--- For other vehicles headings No. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading No. 8703.1010)	a.v.	55%	No.	
8511.8090	--- Other	a.v.	35%	No.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8511.90	- Parts:			
	8511.9010	--- For aircraft	-	Free	No.
	8511.9020	--- For vehicle of heading No. 87.11 and subheading No. 8703.1010	a.v.	65%	No.
	8511.9030	--- For other vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and	a.v.	55%	No.

85.12	8511.9090	87.05 (excluding subheading No. 8703.1010) --- Other	a.v.	35%	No.
		<b>Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>			
	8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	a.v.	35%	lb.
	8512.20	- Other lighting or visual signalling equipment:			
	8512.2010	--- For vehicles of heading No. 87.11 and subheading No. 8703.1010	a.v.	65%	lb.
	8512.2020	--- For vehicles of headings Nos. 87.01, 87.02, 87.03 87.04 and 87.05 (excluding subheading No. 8703.1010)	a.v.	55%	lb.
	8512.2090	--- Other	a.v.	35%	lb.
	8512.30	- Sound signalling equipment:			
	8512.3010	--- For vehicles of heading No. 87.11 and subheading No. 8703.1010	a.v.	65%	lb.
	8512.3020	--- For vehicles of heading Nos. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading No. 8703.1010)	a.v.	55%	lb.
	8512.3090	--- Other	a.v.	35%	lb.
8512.4000	- Windscreen wipers, defrosters and demisters	a.v.	55%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.13	8512.9000	- Parts <b>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.</b>	a.v.	35%	lb.
	8513.1000	- Lamps	a.v.	35%	No.
	8513.9000	- Parts	a.v.	35%	lb.

<b>85.14</b>		<b>Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.</b>			
	8514.1000	- Resistance heated furnaces and ovens	a.v.	35%	No.
	8514.2000	- Induction or dielectric furnaces and ovens	a.v.	35%	No.
	8514.3000	- Other furnaces and ovens	a.v.	35%	No.
	8514.4000	- Other induction or dielectric heating equipment	a.v.	35%	No.
	8514.9000	- Parts	a.v.	35%	No.
<b>85.15</b>		<b>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.</b>			
		- Brazing or soldering machines and apparatus:			
	8515.1100	-- Soldering irons and guns	a.v.	35%	No.
	8515.1900	-- Other	a.v.	35%	No.
		- Machines and apparatus for resistance welding of metal:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8515.2100	-- Fully or partly automatic	a.v.	35%	No.
	8515.2900	-- Other	a.v.	35%	No.
		- Machines and apparatus for arc(including plasma arc) welding of metals:			
	8515.3100	-- Fully or partly automatic	a.v.	35%	No.
	8515.3900	-- Other	a.v.	35%	No.
	8515.8000	- Other machines and apparatus	a.v.	35%	No.
	8515.9000	- Parts	a.v.	35%	lb.

85.16		<b>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 electrothermic appliances of a kind used for domestic purposes electric heating resistors, other than those of heading No. 85.45.</b>			
	8516.1000	- Electric instantaneous or storage water heaters and immersion heaters  - Electric space heating apparatus and electric soil heating apparatus:	a.v.	35%	No.
	8516.2100	-- Storage heating radiators	a.v.	45%	No.
	8516.29	-- Other:			
	8516.2910	--- Electric soil heating apparatus		35%	No.
	8516.2990	--- Other  - Electro-thermic hair-dressing or hand-drying apparatus:	a.v.	45%	No.
	8516.3100	-- Hair dryers	a.v.	45%	No.
	8516.3200	-- Other hair-dressing apparatus	a.v.	45%	No.
	8516.3300	-- Hand-drying apparatus	a.v.	35%	No.
	TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY
	8516.4000	- Electric smoothing irons	a.v.	35%	No.
	8516.5000	- Microwave ovens	a.v.	35%	No.
	8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters  - Other electro-thermic appliances:	a.v.	35%	No.
	8516.7100	-- Coffee or tea makers	a.v.	35%	No.
	8516.7200	-- Toasters	a.v.	35%	No.
	8516.7900	-- Other	a.v.	45%	No.
	8516.8000	- Electric heating resistors	a.v.	35%	No.
	8516.9000	- Parts	a.v.	35%	No.

<b>85.17</b>		<b>Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.</b>			
		- Telephone sets; videophones:			
	8517.1100	-- Line telephone sets with cordless handsets	a.v.	35%	No.
	8517.1900	-- Other	a.v.	35%	No.
		- Facsimile machines and teleprinters:			
	8517.2100	-- Facsimile machines	a.v.	35%	No.
	8517.2200	-- Teleprinters	a.v.	35%	No.
	8517.3000	- Telephonic or telegraphic switching apparatus	a.v.	35%	No.
	8517.5000	- Other apparatus, for carrier-current line systems or for digital line Systems	a.v.	35%	No.
	8517.8000	- Other apparatus	a.v.	35%	No.
	8517.9000	- Parts	a.v.	35%	lb.

<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>85.18</b>		<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.</b>			
	8518.1000	- Microphones and stands therefor	a.v.	35%	No.
		- Loudspeakers, whether or not mounted in their enclosures:			
	8518.2100	-- Single loudspeakers, mounted in their enclosures	a.v.	35%	No.
	8518.2200	-- Multiple loudspeaker's, mounted in the same enclosure	a.v.	35%	No.
	8518.2900	-- Other	a.v.	35%	No.
	8518.3000	- Headphones, earphones and combined microphone/speaker sets	a.v.	35%	No.

<b>85.19</b>	8518.4000	- Audio-frequency electric amplifiers	a.v.	35%	No.
	8518.5000	- Electric sound amplifier sets	a.v.	35%	No.
	8518.9000	- Parts	a.v.	35%	lb.
		<b>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating sound recording device.</b>			
	8519.1000	- Coin- or disc-operated record-players	a.v.	75%	No.
		- Other record-players:			
	8519.2100	-- Without loudspeaker	a.v.	45%	No.
	8519.2900	-- Other	a.v.	45%	No.
		- Turntables (record-decks):			
	8519.3100	-- With automatic record changing mechanism	a.v.	45%	No.
	8519.3900	-- Other	a.v.	45%	No.
	8519.4000	- Transcribing machines	a.v.	45%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>85.20</b>		- Other sound reproducing apparatus:			
	8519.9200	-- Pocket-size cassette-players	a.v.	45%	No.
	8519.9300	-- Other, cassette-type	a.v.	45%	No.
	8519.99	-- Other:			
	8519.9910	--- Compact disc players	a.v.	25%	No.
	8519.9990	--- Other	a.v.	45%	No.
		<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.</b>			
	8520.1000	- Dictating machines not capable of operating Without an external source of power	a.v.	35%	No.
	8520.2000	- Telephone answering machines	a.v.	35%	No.
		- Other magnetic tape recorders incorporating sound reproducing apparatus:			

	8520.3200	-- Digital audio type	a.v.	35%	No.
	8520.3300	-- Other, cassette-type	a.v.	35%	No.
	8520.3900	-- Other	a.v.	35%	No.
	8520.9000	- Other	a.v.	35%	No.
<b>85.21</b>		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>			
	8521.1000	- Magnetic tape-type	a.v.	25%	No.
	8521.9000	- Other	a.v.	25%	No.
<b>85.22</b>		<b>Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.</b>			
	8522.1000	- Pick-up cartridges	a.v.	45%	lb.
	8522.9000	- Other	a.v.	45%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>85.23</b>		<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.</b>			
		- Magnetic tapes:			
	8523.11	-- Of a width not exceeding 4 mm (0.157 inches):			
	8523.1110	--- For sound recording	a.v.	10%	No.
	8523.1120	--- For video recording	a.v.	10%	No.
	8523.1190	--- Other	a.v.	10%	No.
	8523.12	-- Of a width exceeding 4 mm (0.157 inches) but not exceeding 6.5 mm (0.256 inches):			
	8523.1210	--- For sound recording	a.v.	10%	No.
	8523.1220	--- For video recording	a.v.	10%	No.
	8523.1290	--- Other	a.v.	10%	No.
	8523.13	-- Of a width exceeding 6.5 mm (0.256 inches):			
	8523.1310	--- For sound recording	a.v.	10%	No.
	8523.1320	--- For video recording	a.v.	10%	No.
	8523.1390	--- Other	a.v.	10%	No.
	8523.20	- Magnetic discs:			

8523.2010	---	For sound recording	a.v.	10%	No.
8523.2020	---	For video recording	a.v.	10%	No.
8523.2090	---	Other	a.v.	10%	No.
8523.3000	-	Cards incorporating a magnetic stripe	a.v.	35%	No.
8523.9000	-	Other	a.v.	35%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>85. 24.</b>		<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.</b>			
	8524.1000	- Gramophone records - Discs for laser reading systems:	a.v.	30%	No.
	8524.3100	-- For reproducing phenomena other than sound or image	-	Free	No.
	8524.3200	-- For reproducing sound only	a.v.	10%	No.
	8524.39	-- Other:			
	8524.3910	--- Video discs	a.v.	10%	No.
	8524.3990	--- Other	a.v.	10%	No.
	8524.4000	- Magnetic tapes for reproducing phenomena other than sound or image - Other magnetic tapes:	-	Free	No.
	8524.51	-- Of a width not exceeding 4 mm (0.157 inches):			
	8524.5110	--- Video	a.v.	10%	No.
	8524.5190	--- Other	a.v.	10%	No.
	8524.52	-- Of a width exceeding 4 mm (0.157 inches) but not exceeding 6.5 mm (0.256 inches):			
	8524.5210	--- Video	a.v.	10%	No.
	8524.5290	--- Other	a.v.	10%	No.
	8524.53	-- Of a width exceeding 6.5 mm (0.256 inches):			
	8524.5310	--- Video	a.v.	10%	No.
	8524.5390	--- Other	a.v.	10%	No.

	8524.6000	- Cards incorporating a magnetic stripe	a.v.	45%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.25	8524.9100	- Other: -- For reproducing phenomena other than sound or image	-	Free	No.
	8524.9900	-- Other	a.v.	10%	No.
		<b>Transmission apparatus for radiotelephony, radiotelegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still images video cameras and other video camera recorders.</b>			
	8525.1000	- Transmission apparatus	a.v.	35%	No.
	8525.2000	- Transmission apparatus incorporating reception apparatus	a.v.	35%	No.
	8525.3000	- Television cameras	a.v.	Free	No.
	8525.40	- Still image video cameras and other video camera recorders:			
	8525.4010	--- Still video cameras	a.v.	Free	No.
	8525.4020	--- Other video camera recorders	a.v.	Free	No.
	85.26		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		
8526.10		- Radar apparatus:			
8526.1010		--- For marine use	a.v.	20%	No.
8526.1090		--- Other	a.v.	35%	No.
		- Other:			
8526.9100		-- Radio navigational aid apparatus	a.v.	20%	No.
8526.9200		-- Radio remote control apparatus	a.v.	35%	No.
TARIFF HEADING		TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY
85.27		<b>Reception apparatus for radiotelephony, radiotelegraphy or radio-</b>			

		<b>broadcasting, whether or not combined in the same housing with sound recording or reproducing apparatus or a clock.</b>			
		- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radiotelephony or radiotelegraphy:			
	8527.1200	-- Pocket-size radio cassette-players	a.v.	25%	No.
	8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	a.v.	25%	No.
	8527.1900	-- Other	a.v.	25%	No.
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radiotelephony or radiotelegraphy:			
	8527.2100	-- Combined With sound recording or reproducing apparatus	a.v.	35%	No.
	8527.2900	-- Other	a.v.	60%	No.
		- Other radio-broadcast receivers, including apparatus capable of receiving also radiotelephony or radiotelegraphy:			
	8527.3100	-- Combined with sound recording or reproducing apparatus	a.v.	35%	No.
	8527.3200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	a.v.	60%	No.
	8527.3900	-- Other	a.v.	25%	No.
	8527.9000	- Other apparatus	a.v.	60%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.28		<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus</b>			

		<b>video monitors and video projectors.</b>			
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
	8528.12	-- Colour:			
	8528.1210	--- Television broadcast receivers	a.v.	65%	No.
		- Combined with video or sound recording or reproducing apparatus whether or not combined with radio-broadcast receivers or sound recording or reproducing apparatus.			
	8528.1220	--- Television broadcast receivers combined with radio-broadcast receivers whether or not combined with sound reproducing apparatus.	a.v.	25%	No.
	8528.1290	--- Other	a.v.	25%	No.
	8528.13	-- Black and white or other monochrome:			
	8528.1310	--- Television broadcast receivers combined with video or sound recording or reproducing apparatus whether or not combined with radio-broadcast receivers or sound recording or reproducing apparatus.	a.v.	25%	No.
	8528.1320	--- Television broadcast receivers combined with radio-broadcast receivers whether or not combined with sound reproducing apparatus	a.v.	45%	No.
	8528.1330	--- Television receivers for satellite transmission reception	a.v.	35%	No.
	8528.1390	--- Other	a.v.	25%	No.
		- Video monitors:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8528.2100	-- Colour	a.v.	35%	No.
	8528.2200	-- Black and white or other monochrome	a.v.	35%	No.
	8528.3000	- Video projectors	a.v.	35%	No.

<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.</b>			
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:			
	8529.1010	--- For satellite television transmission reception	a.v.	35%	lb.
	8529.1090	--- Other	a.v.	35%'	lb.
	8529.90	- Other:			
	8529.9010	--- For satellite television transmission reception	a.v.	35%	lb.
	8529.9090	--- Other	a.v.	35%	lb.
<b>85.30</b>		<b>Electrical signalling safety or traffic control equipment for railways, tramways roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).</b>			
	8530.1000	- Equipment for railways or tramways	a.v.	35%	No.
	8530.8000	- Other equipment	a.v.	35%	No.
	8530.9000	- Parts	a.v.	35%	No.
<b>85.31</b>		<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8531.1000	- Burglar or fire alarms and similar apparatus	a.v.	35%	No.
	8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	a.v.	35%	No.
	8531.8000	- Other apparatus	a.v.	35%	lb.
	8531.9000	- Parts	a.v.	35%	lb.
<b>85.32</b>		<b>Electrical capacitors, fixed, variable or adjustable (preset).</b>			
	8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than	a.v.	35%	lb.

		0.5 kvar (power capacitors)			
		- Other fixed capacitors:			
	8532.2100	-- Tantalum	a.v.	35%	lb.
	8532.2200	-- Aluminium electrolytic	a.v.	35%	lb.
	8532.2300	-- Ceramic dielectric, single layer	a.v.	35%	lb.
	8532.2400	-- Ceramic dielectric, multilayer	a.v.	35%	lb.
	8532.2500	-- Dielectric of paper or plastics	a.v.	35%	lb.
	8532.2900	-- Other	a.v.	35%	lb.
	8532.3000	- Variable or adjustable (preset) capacitors	a.v.	35%	lb.
	8532.9000	- Parts	a.v.	35%	lb.
<b>85.33</b>		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>			
	8533.1000	- Fixed carbon resistors, composition or film types	a.v.	35%	lb.
		- Other fixed resistors:			
	8533.2100	-- For a power handling capacity not exceeding 20 W	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8533.2900	-- Other	a.v.	35%	lb.
		- Wirewound variable resistors, including rheostats and potentiometers:			
	8533.3100	- For a power handling capacity not exceeding 20 W	a.v.	35%	lb.
	8533.3900	-- Other	a.v.	35%	lb.
	8533.4000	- Other variable resistors, including rheostats and potentiometers:	a.v.	35%	lb.
	8533.9000	- Parts	a.v.	35%	lb.
<b>85.34</b>	8534.0000	<b>Printed circuits.</b>	a.v.	35%	lb.
<b>85.35</b>		<b>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,</b>			

	8535.1000	junction boxes), for a voltage exceeding 1,000 volts. - Fuses	a.v.	35%	lb.
	8535.2100	- Automatic circuit breakers: - For a voltage of less than 72.5 kV	a.v.	35%	lb.
	8535.2900	-- Other	a.v.	35%	lb.
	8535.3000	- Isolating switches and make-and break switches	a.v.	35%	lb.
	8535.4000	- Lightning arresters, voltage limiters and surge suppressors	a.v.	35%	lb.
	8535.9000	- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>85.36</b>		<b>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.</b>			
	8536.1000	- Fuses	a.v.	35%	lb.
	8536.2000	- Automatic circuit breakers	a.v.	35%	lb.
	8536.3000	- Other apparatus for protecting electrical circuits - Relays:	a.v.	35%	lb.
	8536.4100	-- For a voltage not exceeding 60 V	a.v.	35%	lb.
	8536.4900	-- Other	a.v.	35%	lb.
	8536.5000	- Other switches - Lamp-holders, plugs and sockets:	a.v.	35%	lb.
	8536.6100	-- Lamp-holders	a.v.	35%	lb.
	8536.6900	-- Other	a.v.	35%	lb.
	8536.9000	- Other apparatus	a.v.	35%	lb.
<b>85.37</b>		<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or</b>			

85.38		<b>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 No. 85.17.</b>			
	8537.1000	- For a voltage not exceeding 1,000 V	a.v.	35%	lb.
	8537.2000	- For a voltage exceeding 1,000 V	a.v.	35%	lb.
		<b>Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.39	8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	a.v.	35%	lb.
	8538.9000	- Other <b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps</b>	a.v.	35%	lb.
	8539.1000	- Sealed beam lamp units - Other filament lamps, excluding ultra-violet or infra-red lamps:	a.v.	35%	lb.
	8539.2100	-- Tungsten halogen	a.v.	35%	No.
	8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 v	a.v.	35%	No.
	8539.2900	-- Other - Discharge lamps, other than ultra-violet lamps:	a.v.	35%	No.
	8539.3100	-- Fluorescent, hot cathode	a.v.	35%	No.
	8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	a.v.	35%	No.
	8539.3900	-- Other - Ultra-violet or infra-red lamps; arc-lamps:	a.v.	35%	No.
	8539.4100	-- Arc-lamps	a.v.	35%	No.

85.40	8539.4900	-- Other	a.v.	35%	No.
	8539.9000	- Parts	a.v.	35%	lb.
		<b>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).</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
	8540.1100	-- Colour	a.v.	45%	No.
	8540.1200	-- Black and white or other monochrome	a.v.	45%	No.
	8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	a.v.	15%	No.
	8540.4000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm (0.016 inches)	a.v.	35%	No.
	8540.5000	- Data/graphic display tubes, black and white or other monochrome	a.v.	35%	No.
	8540.6000	- Other cathode-ray tubes	a.v.	35%	No.
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:			
	8540.7100	-- Magnetrons	a.v.	35%	No.
	8540.7200	-- Klystrons	a.v.	35%	No.
	8540.7900	-- Other	a.v.	35%	No.
		- Other valves and tubes:			
	8540.8100	-- Receiver or amplifier valves and tubes	a.v.	35%	No.
	8540.8900	-- Other	a.v.	35%	No.
		- Parts:			
	8540.9100	-- Of cathode-ray tubes	a.v.	35%	lb.
	8540.9900	-- Other	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
85.41		<b>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.</b>			
	8541.1000	- Diodes, other than photosensitive or light emitting diodes - Transistors, other than photosensitive transistors:	a.v.	35%	No.
	8541.2100	-- With a dissipation rate of less than 1 w	a.v.	35%	No.
	8541.2900	-- Other	a.v.	35%	No.
	8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	a.v.	35%	No.
	8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	a.v.	35%	No.
	8541.5000	- Other semiconductor devices	a.v.	35%	No.
	8541.6000	- Mounted piezo-electric crystals	a.v.	35%	No.
	8541.9000	- Parts	a.v.	35%	lb.
	85.42		<b>Electronic integrated circuits and microassemblies.</b> - Monolithic digital integrated circuits:		
8542.1200		-- Cards incorporating an electronic integrated circuit ("smart" cards)	a.v.	35%	No.
8542.1300		-- Metal oxide semiconductors (MOS technology)	a.v.	35%	No.
8542.1400		-- Circuits obtained by bipolar technology	a.v.	35%	No.
		-- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS)	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8542.1900	-- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS)	a.v.	35%	No.

<b>85.43</b>		technology)			
	8542.3000	- Other monolithic integrated circuits	a.v.	35%	No.
	8542.4000	- Hybrid integrated circuits	a.v.	35%	No.
	8542.5000	- Electronic microassemblies	a.v.	35%	No.
	8542.9000	- Parts	a.v.	35%	lb.
		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>			
		- Particle accelerators:			
	8543.1100	-- Ion implanters for doping semi-conductor materials	a.v.	35%	No.
	8543.1900	-- Other	a.v.	35%	No.
	8543.2000	- Signal generators	a.v.	35%	No.
	8543.3000	- Machines and apparatus for electro-plating, electrolysis or electro-phoresis	a.v.	35%	No.
	8543.4000	- Electric fence energisers	a.v.	35%	No.
		- Other machines and apparatus:			
	8543.8100	-- Proximity cards and tags	a.v.	35%	No.

8543.89	-- Other:			
8543.8910	--- Low noise amplifiers and blocks	a.v.	65%	No.
8543.8990	--- Other	a.v.	35%	No.
8543.9000	- Parts	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>85.44</b>		<b>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.</b>			

		- Winding wire:			
8544.1100	--	Of copper	a.v.	25%	lb.
8544.1900	--	Other	a.v.	25%	lb.
8544.2000	-	Co-axial cable and other co-axial electric conductors	a.v.	25%	lb.
8544.30	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:			
8544.3010	---	Of a kind used for aircraft		Free	lb.
8544.3020	---	Of a kind used for vehicles of headings Nos. 87.01, 87.02, 87.03, 87.04 and 87.05	a.v.	55%	lb.
854.3090	---	Other	a.v.	35%	lb.
		- Other electric conductors, for a voltage not exceeding 80 V:			
8544.4100	--	Fitted with connectors	a.v.	35%	lb.
8544.4900	--	Other	a.v.	25%	lb.
		- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:			
8544.5100	--	Fitted with connectors	a.v.	35%	lb.
8544.5900	--	Other	a.v.	25%	lb.
8544.6000	-	Other electric conductors, for a voltage exceeding 1,000 V	a.v.	35%	lb.
8544.7000	-	Optical fibre cables	a.v.	35%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>85.45</b>		<b>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.</b>			
		- Electrodes:			
	8545.1100	-- Of a kind used for furnaces	a.v.	35%	lb.
	8545.1900	-- Other	a.v.	35%	lb.
	8545.2000	- Brushes	a.v.	35%	lb.
	8545.9000	- Other	a.v.	35%	lb.
<b>85.46</b>		<b>Electrical insulators of</b>			

		<b>any material.</b>			
	8546.1000	- Of glass	a.v.	35%	lb.
	8546.2000	- Of ceramics	a.v.	35%	lb.
	8546.9000	- Other	a.v.	35%	lb.
<b>85.47</b>		<b>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 No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>			
	8547.1000	- Insulating fittings of ceramics	a.v.	35%	lb.
	8547.2000	- Insulating fittings of plastics	a.v.	35%	lb.
	8547.9000	- Other	a.v.	35%	lb.
<b>85.48</b>		<b>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.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	a.v.	35%	lb.
	8548.9000	- Other	a.v.	35%	lb.

**SECTION XVII  
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT  
EQUIPMENT**

**Notes.**

1. - This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No. 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 No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 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 No. 83.06;
  - (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 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 No. 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).
3. - References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. - For the purposes of this Section:
- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. - Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

#### **Chapter 86**

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

#### **Notes.**

1. - This Chapter does not cover:
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.
2. - Heading No. 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 No. 86.08 applies, *inter alia*, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>			
	8601.1000	- Powered from an external source of electricity	a.v.	35%	No.
	8601.2000	- Powered by electric accumulators	a.v.	35%	No.
<b>86.02</b>		<b>Other rail locomotives locomotive tenders.</b>			
	8602.1000	- Diesel-electric locomotives	a.v.	35%	No.
	8602.9000	- Other	a.v.	35%	No.
<b>86.03</b>		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.</b>			
	8603.1000	- Powered from an external source of electricity	a.v.	35%	No.
	8603.9000	- Other	a.v.	35%	No.
<b>86.04</b>	8604.0000	<b>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).</b>	a.v.	35%	No.
<b>86.05</b>	8605.0000	<b>Railway or tramway passenger coaches, not self-propelled luggage vans, post office coaches and other special purpose railway or</b>	a.v.	35%	No.

<b>86.06</b>		<b>tramway coaches, not self-propelled (excluding those of heading No. 86.04).</b>			
		<b>Railway or tramway goods vans and wagons, not self-propelled</b>	a.v.	35%	No.
	8606.1000	- Tank wagons and the like	a.v.	35%	No.
	8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	a.v.	35%	No.
	8606.3000	- Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	a.v.	35%	No.
		- Other:			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>86.07</b>	8606.9100	-- Covered and closed	a.v.	35%	No.
	8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm (23.62 inches)	a.v.	35%	No.
	8606.9900	-- Other	a.v.	35%	No.
		<b>Parts of railway or tramway locomotives or rolling-stock.</b>			
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
	8607.1100	-- Driving bogies and bissel-bogies	a.v.	35%	lb.
	8607.1200	-- Other bogies and bissel-bogies	a.v.	35%	lb.
	8607.1900	-- Other, including parts	a.v.	35%	lb.
		- Brakes and parts thereof:			
	8607.2100	-- Air brakes and parts thereof	a.v.	35%	lb.
	8607.2900	-- Other	a.v.	35%	lb.
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	a.v.	35%	lb.	
	- Other:				
	8607.9100	-- Of locomotives	a.v.	35%	lb.
	8607.9900	-- Other	a.v.	35%	lb.
<b>86.08</b>	8608.0000	<b>Railway or tramway track</b>	a.v.	35%	lb.

		fixtures and fittings; mechanical (including elector-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.			
86.09	8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	a.v.	35%	lb.

### Chapter 87

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

##### Notes.

- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 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 No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06.
- Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
87.01		<b>Tractors (other than tractors of heading No. 87.09).</b>			
	8701.1000	- Pedestrian controlled tractors	a.v.	35%	No.
	8701.2000	- Road tractors for semi-trailers	a.v.	35%	No.
	8701.3000	- Track-laying tractors	a.v.	35%	No.
87.02	8701.9000	- Other	a.v.	35%	No.
		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
	8702.1000	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	a.v.	45%	No.
	8702.9000	- Other	a.v.	45%	No.
TARIFF HEADING	TARIFF TRADE	TARIFF DESCRIPTION	UNIT FOR	RATE OF	UNIT FOR CLASSIFI-

	NO.		DUTY	DUTY	CATION
87.03		<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</b>			
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:			
	8703.1010	--- Golf cars	a.v.	20%	No.
	8703.1090	--- Other	a.v.	50%	No.
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:			
	8703.2110	--- New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.2120	--- Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.2130	--- New motor vehicles of a value exceeding \$10,000 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2140	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2150	--- New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2160	--- Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2170	--- New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.2180	--- Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.2210	--- New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.2220	--- Used motor vehicles of	a.v.	45%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		a value not exceeding \$10,000.00			
	8703.2230	--- New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2240	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2250	--- New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2260	--- Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2270	--- Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.2280	--- Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
	8703.2310	--- New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.2320	--- Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.2330	--- New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2340	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2350	--- New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2360	--- Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2370	--- New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.2380	--- Used motor vehicles of	a.v.	75%	No.

8703.24	a value exceeding \$25,000.00 -- Of a cylinder capacity exceeding 3,000 cc:				
8703.2410	--- New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.	
8703.2420	--- Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.	
8703.2430	--- New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.	

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8703.2440	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.2450	--- New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2460	--- Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.2470	--- New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.2480	--- Used motor vehicles of a value exceeding \$25,000.00  - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	a.v.	75%	No.
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:			
	8703.3110	--- New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.3120	--- Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
	8703.3130	--- New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
	8703.3140	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.

8703.3150	---	New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
8703.3160	---	Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
8703.3170	---	New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
8703.3180	---	Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.3210	---	New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
8703.3220	---	Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
8703.3230	---	New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
8703.3240	---	Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
8703.3250	---	New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
8703.3260	---	Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
8703.3270	---	New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
8703.3280	---	Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
8703.33	--	Of a cylinder capacity exceeding 2,500 cc:			
8703.3310	---	New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
8703.3320	---	Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.

8703.3330	--- New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
8703.3340	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
8703.3350	--- New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
8703.3360	--- Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
8703.3370	--- New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
8703.3380	--- Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
8703.90	- Other:			
8703.9010	--- New motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
8703.9020	--- Used motor vehicles of a value not exceeding \$10,000.00	a.v.	45%	No.
8703.9030	--- New motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.
8703.9040	--- Used motor vehicles of a value exceeding \$10,000.00 but not exceeding \$20,000.00	a.v.	50%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>87.04</b>	8703.9050	--- New motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.9060	--- Used motor vehicles of a value exceeding \$20,000.00 but not exceeding \$25,000.00	a.v.	65%	No.
	8703.9070	--- New motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
	8703.9080	--- Used motor vehicles of a value exceeding \$25,000.00	a.v.	75%	No.
			<b>Motor vehicles for the transport of goods.</b>		

87.05	8704.1000	- Dumpers designed for off-highway use	a.v.	50%	No.
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	8704.2100	-- g.v.w. not exceeding 5 tonnes	a.v.	50%	No.
	8704.2200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	a.v.	50%	No.
	8704.2300	-- g.v.w. exceeding 20 tonnes	a.v.	50%	No.
		- Other, with spark-ignition internal combustion piston engine:			
	8704.3100	-- g.v.w. not exceeding 5 tonnes	a.v.	50%	No.
	8704.3200	-- g.v.w. exceeding 5 tonnes	a.v.	50%	No.
	8704.9000	- Other	a.v.	50%	No.
		<b>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).</b>			
	8705.1000	- Crane lorries	a.v.	50%	No.
	8705.2000	- Mobile drilling derricks	a.v.	50%	No.
8705.3000	- Fire fighting vehicles	a.v.	50%	No.	
8705.4000	- Concrete-mixer lorries	a.v.	50%	No.	
8705.9000	- Other	a.v.	50%	No.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
87.06	8706.00	<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.</b>			
	8706.0010	--- For vehicles of heading No. 87.02	a.v.	55%	No.
	8706.0020	--- For vehicles of subheading No. 8703.10	a.v.	65%	No.
	8706.0030	--- For vehicles of	a.v.	55%	No.

		subheadings Nos. 8703.20, 8703.30 and 8703.90			
	8706.0040	--- For vehicles of heading No. 87.04	a.v.	50%	No.
	8706.0050	--- For vehicles of heading No. 87.05	a.v.	50%	No.
	8706.0090	--- Other	a.v.	35%	No.
<b>87.07</b>		<b>Bodies (including cabs) , for the motor vehicles of headings Nos. 87.01 to 87.05.</b>			
	8707.10	- For vehicles of heading No. 87.03:			
	8707.1010	--- For vehicles of subheading No. 8703.10	a.v.	65%	No.
	8707.1090	--- Other	a.v.	55%	No.
	8707.90	- Other:			
	8707.9010	--- For vehicles of heading No. 87.02	a.v.	55%	No.
	8707.9020	--- For vehicles of heading No. 87.04	a.v.	55%	No.
	8707.9030	--- For vehicles of heading No. 87.05	a.v.	55%	No.
	8707.9090	--- Other	a.v.	35%	No.
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.</b>			
	8708.10	- Bumpers and parts thereof:			
	8708.1010	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
	8708.1020	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
	8708.1090	--- Other	a.v.	50%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other parts and accessories of bodies (including cabs):			
	8708.21	-- Safety seat belts:			
	8708.2110	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
	8708.2120	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
	8708.2190	--- Other	a.v.	50%	lb.
	8708.29	-- Other:			

8708.2910	---	For vehicles of heading No. 87.01	a.v.	35%	lb.
8708.2920	---	For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.2990	---	Other	a.v.	50%	lb.
		- Brakes and servo-brakes and parts thereof:			
8708.31	--	Mounted brake linings:			
8708.3110	---	For vehicles of heading No. 8701	a.v.	35%	lb.
8708.3120	---	For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.3190	---	Other	a.v.	50%	lb.
8708.39	--	Other:			
8708.3910	---	For vehicles of heading No. 87.01	a.v.	35%	lb.
8708.3920	---	For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.3990	---	Other	a.v.	50%	lb.
8708.40	-	Gear boxes:			
8708.4010	---	For vehicles of heading No. 87.01	a.v.	35%	lb.
8708.4020	---	For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.4090	---	Other	a.v.	50%	lb.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components:			
	8708.5010	---	a.v.	35%	lb.
	8708.5020	---	a.v.	50%	lb.
	8708.5090	---	a.v.	50%	lb.
	8708.60	- Non-driving axles and parts thereof:			
	8708.6010	---	a.v.	35%	lb.
	8708.6020	---	a.v.	50%	lb.
	8708.6090	---	a.v.	50%	lb.
	8708.70	- Road wheels and parts and accessories thereof:			

8708.7010	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
8708.7020	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.7090	--- Other	a.v.	50%	lb.
8708.80	- Suspension shock-absorbers:			
8708.8010	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
8708.8020	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.8090	--- Other	a.v.	50%	lb.
	- Other parts and accessories:			
8708.91	-- Radiators:			
8708.9110	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
8708.9120	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
8708.9190	--- Other	a.v.	50%	lb.
8708.92	-- Silencers and exhaust pipes:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8708.9210	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
	8708.9220	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
	8708.9290	--- Other	a.v.	50%	lb.
	8708.93	-- Clutches and parts thereof:			
	8708.9310	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
	8708.9320	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
	8708.9390	--- Other	a.v.	50%	lb.
	8708.94	-- Steering wheels, steering columns and steering boxes:			
	8708.9410	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
	8708.9420	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
	8708.9490	--- Other	a.v.	50%	lb.
	8708.99	-- Other:			

87.09	8708.9910	--- For vehicles of heading No. 87.01	a.v.	35%	lb.
	8708.9920	--- For vehicles of subheading No. 8703.10	a.v.	50%	lb.
	8708.9990	--- Other	a.v.	50%	lb.
		<b>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.</b>			
		- Vehicles:			
	8709.1100	-- Electrical	a.v.	35%	No.
	8709.1900	-- Other	a.v.	35%	No.
	8709.9000	- Parts	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
87.10	8710.0000	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>	a.v.	35%	No.
87.11		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
	8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	a.v.	65%	No.
	8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	a.v.	65%	No.
	8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	a.v.	65%	No.
	8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	a.v.	65%	No.
	8711.5000	- With reciprocating internal combustion piston	a.v.	65%	No.

		engine of a cylinder capacity exceeding 800 cc			
	8711.9000	- Other	a.v.	65%	No.
<b>87.12</b>	8712.0000	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>	a.v.	35%	No.
<b>87.13</b>		<b>Invalid carriages, whether or not motorised or otherwise mechanically propelled.</b>			
	8713.1000	- Not mechanically propelled	-	Free	No.
	8713.9000	- Other	-	Free	No.
<b>87.14</b>		<b>Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.</b>			
		- Of motorcycles (including mopeds):			
	8714.1100	-- Saddles	a.v.	65%	lb.
	8714.1900	-- Other	a.v.	65%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	8714.2000	- Of invalid carriages	-	Free	lb.
		- Other:			
	8714.9100	-- Frames and forks, and parts thereof	a.v.	35%	lb.
	8714.9200	-- Wheel rims and spokes	a.v.	35%	lb.
	8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	a.v.	35%	lb.
	8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	a.v.	35%	lb.
	8714.9500	-- Saddles	a.v.	35%	No.
	8714.9600	-- Pedals and crank-gear, and parts thereof	a.v.	35%	lb.
	8714.9900	-- Other	a.v.	35%	lb.
<b>87.15</b>	8715.0000	<b>Baby carriages and parts thereof.</b>	-	Free	lb.
<b>87.16</b>		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
	8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	a.v.	35%	No.

8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	a.v.	35%	No.
	- Other trailers and semi-trailers for the transport of goods:			
8716.3100	-- Tanker trailers and tanker semi-trailers	a.v.	35%	No.
8716.3900	-- Other	a.v.	35%	No.
8716.4000	- Other trailers and semi-trailers	a.v.	35%	No.
8716.8000	- Other vehicles	a.v.	35%	No.
8716.9000	- Parts	a.v.	35%	lb.

**Chapter 88**  
***Aircraft, spacecraft, and parts thereof***

**Subheading Note.**

1. - For the purposes of subheadings Nos. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>88.01</b>		<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>			
	8801.1000	- Gliders and hang gliders	a.v.	35%	No.
	8801.9000	- Other	a.v.	35%	No.
<b>88.02</b>		<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>			
		- Helicopters:			
	8802.1100	-- Of an unladen weight not exceeding 2,000 kg (4,400 lb.)	-	Free	No.
	8802.1200	-- Of an unladen weight exceeding 2,000 kg (4,400 lb.)	-	Free	No.
	8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg (4,400 lb.)	-	Free	No.
	8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg (4,400 lb.) but not exceeding 15,000 kg (33,000 lb.)	-	Free	No.

	8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg (33,000 lb.)	-	Free	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
88.03	8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles  <b>Parts of goods of heading No. 88.01 or 88.02.</b>	a.v.	35%	No.
	8803.10	- Propellers and rotors and parts thereof:			
	8803.1010	--- For goods of heading No. 88.01	a.v.	35%	lb.
	8803.1090	--- For goods of heading No. 88.02	-	Free	lb.
	8803.20	- Under-carriages and parts thereof:			
	8803.2010	--- For goods of heading No. 88.01	a.v.	35%	lb.
	8803.2090	--- For goods of heading No. 88.02	-	Free	lb.
	8803.3000	- Other parts of aeroplanes or helicopters	-	Free	lb.
	8803.9000	- Other	a.v.	35%	lb.
	88.04	8804.0000	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	a.v.	35%
88.05		<b>Aircraft launching gear deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>			
	8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	a.v.	35%	lb.
	8805.2000	- Ground flying trainers and parts thereof	a.v.	35%	lb.

**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 No. 89.06 if it does not have the essential character of a vessel of a particular kind.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION

<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>			
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
	8901.1010	--- Of 150 gross tons or more	-	Free	No.
	8901.1090	--- Other	a.v.	20%	No.
	8901.20	- Tankers:			
	8901.2010	--- Of 150 gross tons or more	-	Free	No.
	8901.2090	--- Other	a.v.	20%	No.
	8901.30	- Refrigerated vessels, other than those of subheading No. 8901.20:			
	8901.3010	--- Of 150 gross tons or more	-	Free	No.
	8901.3090	--- Other	a.v.	20%	No.
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
	8901.9010	--- Of 150 gross tons or more	-	Free	No.
	8901.9090	--- Other	a.v.	20%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>89.02</b>	8902.00	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>			
	8902.0010	--- Of 150 gross tons or more	-	Free	No.
	8902.0090	--- Other	a.v.	20%	No.
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
	8903.1000	- Inflatable - Other:	a.v.	20%	No.
	8903.91	-- Sailboats, with or without auxiliary motor:			
	8903.9110	--- Of 150 gross tons or more	-	Free	No.

8903.9120	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	a.v.	5%	No.
8903.9130	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	a.v.	5%	No.
8903.9190	--- Other	a.v.	20%	No.
8903.92	-- Motorboats, other than outboard motorboats:			
8903.9210	--- Of 150 gross tons or more	-	Free	No.
8903.9220	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	a.v.	5%	No.
8903.9230	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	a.v.	5%	No.
8903.9290	--- Other	a.v.	20%	No.
8903.99	-- Other:			
8903.9910	--- Pleasure vessels of less than 150 gross tons and not less than 30 feet in length	a.v.	5%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8903.9920	--- Pleasure vessels of less than 150 gross tons but more than 100 feet in length	a.v.	5%	No.
	8903.9990	--- Other	a.v.	20%	No.
<b>89.04</b>	8904.00	<b>Tugs and pusher craft.</b>			
	8904.0010	--- Of 150 gross tons or more	-	Free	No.
<b>89.05</b>	8904.0090	--- Other - <b>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.</b>	a.v.	10%	No.
	8905.1000	- Dredgers	a.v.	35%	No.
	8905.2000	- Floating or submersible drilling or production platforms	a.v.	35%	No.
	8905.9000	- Other	a.v.	35%	No.

<b>89.06</b>	8906.00	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			
	8906.0010	--- Warships	-	Free	No.
	8906.0090	--- Other	a.v.	20%	No.
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>			
	8907.1000	- Inflatable rafts	a.v.	35%	No.
	8907.9000	- Other	a.v.	35%	No.
<b>89.08</b>	8908 . 0000	<b>Vessels and other floating structures breaking up.</b>	a.v.	35%	No.

**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 No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 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 No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
- (d) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
- (e) Goods of heading No. 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 No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 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 No. 84.70); valves or other appliances of heading No. 84.81;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); still

image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radionavigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

- (ij) Searchlights or spotlights of heading No. 94.05;
  - (k) Articles of Chapter 95;
  - (l) Capacity measures, which are to be classified according to their constituent material; or
  - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 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 No. 84.85, 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 No. 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 No. 90.33.
3. - The provisions of Note 4 to Section XVI apply also to this Chapter.
4. - Heading No. 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 No. 90.13.
5. - Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.
6. - Heading No. 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; 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
90.01		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 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.</b>			
	9001.1000	- Optical fibres, optical fibre bundles and cables	a.v.	35%	lb.

90.02	9001.2000	- Sheets and plates of polarising material	a.v.	35%	lb.	
	9001.3000	- Contact lenses	-	Free	lb.	
	9001.40	- Spectacle lenses of glass:				
	9001.4010	--- Corrective	-	Free	lb.	
	9001.4090	--- Other	a.v.	35%	lb.	
	9001.50	- Spectacle lenses of other materials:				
	9001.5010	--- Corrective	-	Free	lb.	
	9001.5090	--- Other	a.v.	35%	lb.	
	9001.9000	- Other	a.v.	35%	lb.	
			<b>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.</b>			
			- Objective lenses:			
	9002.11	-- For cameras, projectors or photographic enlargers or reducers:				
	9002.1110	--- For photographic cameras	a.v.	5%	lb	
	9002.1190	--- Other	a.v.	35%	lb.	
9002.1900	-- Other	a.v.	35%	lb.		
9002.20	- Filters:					
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
90.03	9002.2010	--- For cinematographic and photographic cameras	a.v.	5%	lb.	
	9002.2090	--- Other	a.v.	35%	lb.	
	9002.90	- Other:				
	9002.9010	--- Viewfinders for cinematographic and photographic cameras	a.v.	5%	lb.	
	9002.9090	--- Other	a.v.	35%	lb.	
			<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>			
			- Frames and mountings:			
9003.1100	-- Of plastics	a.v.	35%	No.		
9003.1900	-- Of other materials	a.v.	35%	No.		

90.04	9003.9000	- Parts <b>Spectacles, goggles and the like, corrective, protective or other.</b>	a.v.	35%	lb.
	9004.1000	- Sunglasses	a.v.	35%	No.
	9004.90	- Other:			
90.05	9004.9010	--- Spectacles (corrective)	-	Free	No.
	9004.9090	--- Other <b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>	a.v.	35%	No.
	9005.1000	- Binoculars	a.v.	35%	No.
90.06	9005.8000	- Other instruments	a.v.	35%	No.
	900.9000	- Parts and accessories (including mountings) <b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.</b>	a.v.	35%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	a.v.	15%	No.
	9006.2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	a.v.	15%	No.
	9006.3000	- 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	a.v.	15%	No.
	9006.4000	- Instant print cameras - Other cameras:	-	Free	No.
	9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	-	Free	No.
	9006.5200	-- Other, for roll film of a width less than 35 mm	-	Free	No.

90.07	9006.5300	-- Other, for roll film of a width of 35 mm	-	Free	No.	
	9006.5900	-- Other	-	Free	No.	
		- Photographic flashlight apparatus and flashbulbs:				
	9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	-	Free	No.	
	9006.6200	-- Flashbulbs, flashcubes and the like	-	Free	No.	
	9006.6900	-- Other	-	Free	No.	
		- Parts and accessories:				
	9006.9100	-- For cameras	-	Free	lb.	
	9006.9900	-- Other	-	Free	lb.	
		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>				
		- Cameras:				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
90.08	9007.1100	-- For film of less than 16 mm width or for double-8 mm film	a.v.	5%	No.	
	9007.1900	-- Other	a.v.	5%	No.	
	9007.2000	- Projectors	a.v.	35%	No.	
		- Parts and accessories:				
	9007.9100	-- For cameras	a.v.	5%	lb.	
	9007.9200	-- For projectors	a.v.	35%	lb.	
			<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>			
	9008.1000	- Slide projectors	a.v.	35%	No.	
	9008.2000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	a.v.	35%	No.	
	9008.3000	- Other image projectors	a.v.	35%	No.	
9008.4000	- Photographic (other than cinematographic) enlargers and reducers	a.v.	35%	No.		
9008.9000	- Parts and accessories	a.v.	35%	lb.		
90.09		<b>Photocopying apparatus</b>				

		<b>incorporating an optical system or of the contact type and thermocopying apparatus.</b>			
		- Electrostatic photocopying apparatus:			
	9009.1100	-- Operating by reproducing the original image directly onto the copy (direct process)	a.v.	35%	No.
	9009.1200	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	a.v.	35%	No.
		- Other photocopying apparatus:			
	9009.2100	-- Incorporating an optical system	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
90.10	9009.2200	- Of other contact type	a.v.	35%	No.
	9009.3000	- Thermocopying apparatus	a.v.	35%	No.
	9009.9000	- Parts and accessories	a.v.	35%	No.
		<b>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>			
	9010.1000	- 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	a.v.	35%	No.
		- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:			
	9010.4100	-- Direct write-on-wafer apparatus	a.v.	35%	No.
	9010.4200	-- Step and repeat aligners	a.v.	35%	No.
	9010.4900	-- Other	a.v.	35%	No.

	9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	a.v.	35%	No.
	9010.6000	- Projection screens	a.v.	35%	No.
	9010.9000	- Parts and accessories	a.v.	35%	lb.
		<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>			
	9011.1000	- Stereoscopic microscopes	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9011.2000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	a.v.	35%	No.
	9011.8000	- Other microscopes	a.v.	35%	No.
	9011.9000	- Parts and accessories	a.v.	35%	lb.
<b>90.12</b>		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>			
	9012.1000	- Microscopes other than optical microscopes and diffraction apparatus	a.v.	35%	No.
	9012.9000	- Parts and accessories	a.v.	35%	lb.
<b>90.13</b>		<b>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.</b>			
	9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	a.v.	35%	No.
	9013.2000	- Lasers, other than laser diodes	a.v.	35%	No.
	9013.8000	- Other devices, appliances and instruments	a.v.	35%	No.
	9013.9000	- Parts and accessories	a.v.	35%	lb.
<b>90.14</b>		<b>Direction finding compasses; other navigational instruments</b>			

	9014.10	<b>and appliances.</b>			
		- Direction finding compasses:			
	914.1010	--- For marine use	a.v.	20%	No.
	9014.1090	--- Other	a.v.	35%	No.
	9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>90.15</b>	9014.80	- Other instruments and appliances:			
	9014.8010	--- For marine use	a.v.	20%	No.
	9014.8090	--- Other	a.v.	35%	No..
	9014.9000	- Parts and accessories	a.v.	35%	lb.
		<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>			
	9015.1000	- Rangefinders	a.v.	35%	No.
	9015.2000	- Theodolites and tachometers	a.v.	35%	No.
	9015.3000	- Levels	a.v.	35%	No.
	9015.4000	- Photogrammetrical surveying instruments and appliances	a.v.	35%	lb.
	9015.8000	- Other instruments and appliances	a.v.	35%	No.
<b>90.16</b>	9015.9000	- Parts and accessories	a.v.	35%	lb.
	9016.0000	<b>Balances of a sensitivity of 5 cg (0.002 ounces) or better, with or without weights.</b>	a.v.	35%	lb.
<b>90.17</b>		<b>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</b>			

	9017.1000	<b>Chapter.</b> - Drafting tables and machines, whether or not automatic	a.v.	35%	No.
	9017.2000	- Other drawing, marking-out or mathematical calculating instruments	a.v.	35%	No.
	9017.3000	- Micrometers, callipers and gauges	a.v.	35%	No.
	9017.80	- Other instruments	a.v.		
	9017.8010	--- School rulers	a.v.	15%	No.
	9017.8090	--- Other	a.v.	35%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>90.18</b>	9017.9000	- Parts and accessories  <b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>	a.v.	35%	lb.
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
	9018.1100	-- Electro-cardiographs	a.v.	25%	No.
	9018.1200	-- Ultrasonic scanning apparatus	a.v.	25%	No.
	9018.1300	-- Magnetic resonance imaging apparatus	a.v.	25%	No.
	9018.1400	-- Scintigraphic apparatus	a.v.	25%	No.
	9018.1900	-- Other	a.v.	25%	No.
	9018.2000	- Ultra-violet or infra-red ray apparatus  - Syringes, needles, catheters, cannulae and the like:	a.v.	25%	lb.
	9018.3100	-- Syringes, with or without needles:	a.v.	25%	No.
	9018.3110	--- Insulin syringes with or without needles	-	Free	No.
	9018.3190	--- Other	a.v.	35%	No.
	9018.3200	-- Tubular metal needles and needles for sutures	a.v.	35%	lb.
	9018.3900	-- Other	a.v.	25%	No.

		- Other instruments and appliances, used in dental sciences:			
	9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	a.v.	25%	lb.
	9018.4900	- Other	a.v.	35%	No.
	9018.5000	- Other ophthalmic instruments and appliances	a.v.	25%	lb.
	9018:90	- Other instruments and appliances:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
90.19	9018.9010	--- Kidney machines	-	Free	No.
	9018.9020	--- Medical atomizers	-	Free	No.
	9018.9030	--- Lancets	-	Free	No.
	9018.9090	--- Other	a.v.	25%	No.
			<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>		
	9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	a.v.	35%	lb.
	9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	-	Free	lb.
90.20	9020.0000	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	a.v.	35%	lb.
90.21		<b>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.</b>			
		- Artificial joints and other			

		orthopaedic or fracture appliances:			
	9021.1100	-- Artificial joints	-	Free	lb.
	9021.1900	- Other	-	Free	lb.
		- Artificial teeth and dental fittings:			
	9021.2100	-- Artificial teeth	-	Free	lb.
	9021.2900	-- Other	-	Free	lb.
	9021.3000	- Other artificial parts of the body	-	Free	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
90.22	9021.4000	- Hearing aids, excluding parts and accessories	-	Free	No.
	9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	-	Free	No.
	9021.9000	- Other	-	Free	lb.
		<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary use, 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.</b>			
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
	9022.1200	-- Computed tomography apparatus	a.v.	35%	No.
	9022.1300	-- Other, for dental uses	a.v.	35%	No.
	9022.1400	-- Other, for medical, surgical or veterinary uses	a.v.	35%	No.
	9022.1900	-- For other uses	a.v.	35%	No.
		- 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:			

	9022.2100	-- For medical, surgical, dental or veterinary uses	a.v.	35%	No.
	9022.2900	-- For other uses	a.v.	35%	No.
	9022.3000	- X-ray tubes	a.v.	35%	No.
	9022.9000	- Other, including parts and accessories	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
90.23	9023.0000	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	a.v.	35%	lb.
90.24		<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>			
	9024.1000	- Machines and appliances for testing metals	a.v.	35%	No.
	9024.8000	- Other machines and appliances	a.v.	35%	No.
	9024.9000	- Parts and accessories	a.v.	35%	lb.
90.25		<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>			
		- Thermometers and pyrometers, not combined with other instruments:			
	9025.1100	-- Liquid-filled, for direct reading	a.v.	35%	No.
	9025.1900	-- Other	a.v.	35%	No.
	9025.8000	- Other instruments	a.v.	35%	No.
	9025.9000	- Parts and accessories	a.v.	35%	lb.
90.26		<b>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</b>			

	9026.1000	apparatus of heading No. 90.14, 90.15, 90.28 or 90.32. - For measuring or checking the flow or level of liquids	a.v.	35%	No.
	9026.2000	- For measuring or checking pressure	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
90.27	9026.8000	- Other instruments or apparatus	a.v.	35%	No.
	9026.9000	- Parts and accessories	a.v.	35%	lb.
		<b>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</b>			
	9027.1000	- Gas or smoke analysis apparatus	a.v.	35%	No.
	9027.2000	- Chromatographs and electrophoresis instruments	a.v.	35%	No.
	9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	a.v.	35%	No.
	9027.4000	- Exposure meters	a.v.	35%	No.
	9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	a.v.	35%	No.
	9027.80	- Other instruments and apparatus:			
	9027.8010	- Blood glucose meters	-	Free	No.
	9027.8090	- Other	a.v.	35%	No.
	9027.9000	- Microtomes; parts and accessories	a.v.	35%	lb.
90.28		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>			

	9028.1000	- Gas meters	a.v.	35%	No.
	9028.2000	- Liquid meters	a.v.	35%	No.
	9028.3000	- Electricity meters	a.v.	35%	No.
	9028.9000	- Parts and accessories	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>90.29</b>		<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.</b>			
	9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	a.v.	35%	No.
	9029.2000	- Speed indicators and tachometers; stroboscopes	a.v.	35%	No.
	9029.9000	- Parts and accessories	a.v.	35%	No.
<b>90.30</b>		<b>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.</b>			
	9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	a.v.	35%	No.
	9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	a.v.	35%	No.
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:			
	9030.3100	-- Multimetres	a.v.	35%	No.
	9030.3900	-- Other	a.v.	35%	No.
	9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	a.v.	35%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
		- Other instruments and apparatus:				
90.31	9030.8200	-- For measuring or checking semi-conductor wafers or devices	a.v.	35%	No.	
	9030.8300	-- Other, with a recording device	a.v.	35%	No.	
	9030.8900	-- Other	a.v.	35%	No.	
	9030.9000	- Parts and accessories	a.v.	35%	lb.	
			<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>			
	9031.1000	- Machines for balancing mechanical parts	a.v.	35%	No.	
	9031.2000	- Test benches	a.v.	35%	No.	
	9031.3000	- Profile projectors	a.v.	35%	No.	
			- Other optical instruments and appliances:			
	9031.4100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	a.v.	35%	No.	
	9031.4900	-- Other	a.v.	35%	No.	
	9031.8000	- Other instruments, appliances and machines	a.v.	35%	No.	
	90.32	9031.9000	- Parts and accessories	a.v.	35%	lb.
		<b>Automatic regulating or controlling instruments and apparatus.</b>				
9032.1000		- Thermostats	a.v.	35%	No.	
9032.2000		- Manostats	a.v.	35%	No.	
			- Other instruments and apparatus:			
9032.8100		-- Hydraulic or pneumatic	a.v.	35%	No.	
9032.8900		-- Other	a.v.	35%	No.	
	9032.9000	- Parts and accessories	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	

<b>90.33</b>	9033.00	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances instruments or apparatus of Chapter 90.</b>			lb.
	9033.0010	--- For kidney machines	-	Free	lb.
	9033.0090	--- Other	a.v.	35%	lb.

**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 No. 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
  - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);
  - (e) Articles of heading No. 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading No. 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 No. 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 Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>91.01</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>			
	9101.1100	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: -- With mechanical display only	-	Free	No.

	9101.1200	-- With opto-electronic display only	-	Free	No.
	9101.1900	-- Other	-	Free	No.
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
	9101.2100	-- With automatic winding	-	Free	No.
	9101.2900	-- Other	-	Free	No.
		- Other:			
	9101.91	-- Electrically operated:			
	9101.9110	--- Pocket watches	a.v.	15%	No.
	9101.9190	--- Other	a.v.	35%	No.
	9101.99	-- Other:			
	9101.9910	--- Pocket watches	a.v.	15%	No.
	9101.9990	--- Other	a.v.	35%	No.
<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.</b>			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
	9102.1100	-- With mechanical display only	-	Free	No.
	9102.1200	-- With opto-electronic display only	-	Free	No.
	9102.1900	-- Other	-	Free	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
	9102.2100	-- With automatic winding	-	Free	No.
	9102.2900	-- Other	-	Free	No.
		- Other:			
	9102.91	-- Electrically operated:			
	9102.9110	--- Pocket watches	a.v.	15%	No.
	9102.9190	--- Other	a.v.	35%	No.
	9102.99	-- Other:			

	9102.9910	--- Pocket watches	a.v.	15%	No.
	9102.9990	--- Other	a.v.	35%	No.
<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading No. 91.04.</b>			
	9103.1000	- Electrically operated	-	Free	No.
	9103.9000	- Other	-	Free	No.
<b>91.04</b>	9104.0000	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	a.v.	35%	No.
<b>91.05</b>		<b>Other clocks.</b>			
		- Alarm clocks:			
	9105.1100	-- Electrically operated	a.v.	35%	No.
	9105.1900	-- Other	a.v.	35%	No.
		- Wall clocks:			
	9105.2100	- Electrically operated	a.v.	35%	No.
	9105.2900	- Other	a.v.	35%	No.
		- Other:			
	9105.9100	-- Electrically operated	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>91.06</b>	9105.9900	-- Other <b>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).</b>	a.v.	35%	No.
	9106.1000	- Time-registers; time-recorders	a.v.	35%	No.
	9106.2000	- Parking meters	a.v.	35%	No.
	9106.9000	- Other	a.v.	35%	No.
<b>91.07</b>	9107.0000	<b>Time switches with clock or watch movement or with synchronous motor.</b>	a.v.	35%	No.
<b>91.08</b>		<b>Watch movements, complete and assembled.</b>			
		- Electrically operated:			
	9108.1100	-- With mechanical display only or with a device to which a mechanical display	a.v.	35%	No.

		can be incorporated			
	9108.1200	-- With opto-electronic display only	a.v.	35%	No.
	9108.1900	-- Other	a.v.	35%	No.
	9108.2000	- With automatic winding	a.v.	35%	No.
		- Other:			
	9108.9100	-- Measuring 33.8 mm (1.33 inches) or less	a.v.	35%	No.
	9108.9900	-- Other	a.v.	35%	No.
<b>91.09</b>		<b>Clock movements, complete and assembled.</b>			
		- Electrically operated:			
	9109.1100	-- Of alarm clocks	a.v.	35%	No.
	9109.1900	-- Other	a.v.	35%	No.
	9109.9000	- Other	a.v.	35%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>91.10</b>		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>			
		- Of watches:			
	9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	a.v.	35%	No.
	9110.1200	-- Incomplete movements, assembled	a.v.	35%	No.
	9110.1900	-- Rough movements	a.v.	35%	No.
	9110.9000	- Other	a.v.	35%	No.
<b>91.11</b>		<b>Watch cases and parts thereof.</b>			
	9111.1000	- Cases of precious metal or of metal clad with precious metal	a.v.	35%	No.
	9111.2000	- Cases of base metal, whether or not gold- or silver-plated	a.v.	35%	No.
	9111.8000	- Other cases	a.v.	35%	No.
	9111.9000	- Parts	a.v.	35%	lb.
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this Chapter,</b>			

<b>91.13</b>	9112.1000	<b>and parts thereof.</b> - Cases of metal	a.v.	35%	No.
	9112.8000	- Other cases	a.v.	35%	No.
	9112.9000	- Parts	a.v.	35%	lb.
		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>			
	9113.1000	- Of precious metal or of metal clad with precious metal	a.v.	35%	lb.
	9113.2000	- Of base metal, whether or not gold- or silver-plated	a.v.	35%	lb.
	9113.9000	- Other	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>91.14</b>		<b>Other clock or watch parts.</b>			
	9114.1000	- Springs, including hair-springs	a.v.	35%	lb.
	9114.2000	- Jewels	a.v.	35%	lb.
	9114.3000	- Dials	a.v.	35%	lb.
	9114.4000	- Plates and bridges	a.v.	35%	lb.
	9114.9000	- Other	a.v.	35%	lb.

### 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 No. 95.03);
- (d) Brushes for cleaning musical instruments (heading No. 96.03); or
- (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. - Bows and sticks and similar devices used in playing the musical instruments of heading No. 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 No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>92.01</b>		<b>Pianos, including automatic pianos;</b>			

		<b>harpichords and other keyboard stringed instruments.</b>			
	9201.1000	- Upright pianos	a.v.	25%	No.
	9201.2000	- Grand pianos	a.v.	25%	No.
	9201.9000	- Other	a.v.	25%	No.
<b>92.02</b>		<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
	9202.1000	- Played with a bow	a.v.	25%	No.
	9202.9000	- Other	a.v.	25%	No.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>92.03</b>	9203.0000	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</b>	a.v.	25%	No.
<b>92.04</b>		<b>Accordions and similar instruments; mouth organs.</b>			
	9204.1000	- Accordions and similar instruments	a.v.	25%	No.
	9204.2000	- Mouth organs	a.v.	25%	No.
<b>92.05</b>		<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</b>			
	9205.1000	- Brass-wind instruments	a.v.	25%	No.
	9205.9000	- Other	a.v.	25%	No.
<b>92.06</b>	9206.0000	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	a.v.	25%	No.
<b>92.07</b>		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>			
	9207.1000	- Keyboard instruments, other than accordions	a.v.	25%	No.
	9207.9000	- Other	a.v.	25%	No.
<b>92.08</b>		<b>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</b>			

		<b>calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.</b>			
	9208.1000	- Musical boxes	a.v.	25%	No.
	9208.90	- Other:			
	9208.9010	--- Decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	a.v.	25%	lb.
	9208.9010	--- Other	a.v.	25%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>92.09</b>		<b>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.</b>			
	9209.1000	- Metronomes, tuning forks and pitch pipes	a.v.	35%	lb.
	9209.2000	- Mechanisms for musical boxes	a.v.	35%	lb.
	9209.3000	- Musical instrument strings	a.v.	35%	lb.
		- Other:			
	9209.9100	-- Parts and accessories for pianos	a.v.	35%	lb.
	9209.9200	-- Parts and accessories for the musical instruments of heading No. 92.02	a.v.	35%	lb.
	9209.9300	-- Parts and accessories for the musical instruments of heading No. 92.03	a.v.	35%	lb.
	9209.9400	-- Parts and accessories for the musical instruments of heading No. 92.07	a.v.	35%	lb.
	9209.9900	-- Other	a.v.	35%	lb.

**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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
93.01	9301.0000	<b>Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.</b>	a.v.	35%	No.
93.02	9302.0000	<b>Revolvers and pistols, other than those of heading No. 93.03 or 93.04.</b>	a.v.	65%	No.
93.03		<b>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).</b>			
	9303.1000	- Muzzle-loading firearms	a.v.	100%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	a.v.	100%	No.
	9303.3000	- Other sporting, hunting or target-shooting rifles	a.v.	100%	No.
	9303.9000	- Other	a.v.	100%	No.
93.04	9304.0000	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.</b>	a.v.	65%	No.
93.05		<b>Parts and accessories of articles of headings Nos. 93.01 to 93.04.</b>			
	9305.1000	- Of revolvers or pistols - Of shotguns or rifles of	a.v.	65%	lb.

93.06		heading No. 93.03:			
	9305.2100	-- Shotgun barrels	a.v.	100%	lb.
	9305.2900	-- Other	a.v.	100%	lb.
	9305.9000	- Other	a.v.	100%	lb.
		<b>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.</b>			
	9306.1000	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof  - Shotgun cartridges and parts thereof; air gun pellets:	a.v.	100%	lb.
	9306.2100	-- Cartridges	a.v.	100%	lb.
	9306.2900	-- Other	a.v.	100%	lb.
	93p6.3000	- Other cartridges and parts thereof	a.v.	100%	lb.
	9306.9000	- Other	a.v.	100%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
93.07	9307.0000	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	a.v.	35%	lb.

**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 No. 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 No. 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines

(heading No. 84.52);

- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 85.21 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);
- (h) Articles of heading No. 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

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

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

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.

3. - (a) In headings Nos. 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 No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. - For the purposes of heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>94.01</b>		<b>Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.</b>			
	9401.1000	- Seats of a kind used for aircraft	a.v.	35%	No.
	9401.20	- Seats of a kind used for motor vehicles	a.v.	35%	No.
	9401.2010	-- Infant car seats	a.v.	15%	No.
	9401.2090	-- Other	a.v.	35%	No.
	9401.3000	- Swivel seats with variable height adjustment	a.v.	35%	No.
	9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	a.v.	35%	No.
	9401.5000	- Seats of cane, osier, bamboo or similar materials	a.v.	35%	No.
		- Other seats, with wooden frames:			

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
94.02	9401.61	-- Upholstered:			
	9401.6110	--- Infants' high chairs	-	Free	No.
	9401.6190	--- Other	a.v.	35%	No.
	9401.69	-- Other:			
	9401.6910	--- Infants' high chairs	-	Free	No.
	9401.6990	--- Other	a.v.	35%	No.
		- Other seats, with metal frames:			
	9401.7100	-- Upholstered	a.v.	35%	No.
	9401.7900	-- Other	a.v.	35%	No.
	9401.80	- Other seats:			
	9401.8010	--- Infants' high chairs	-	Free	No.
	9401.8090	--- Other	a.v.	35%	No.
	9401.9000	- Parts	a.v.	35%	lb.
		<b>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.</b>			
94.03	9402.1000	- Dentists', barbers' or similar chairs and parts thereof	a.v.	25%	lb.
	9402.9000	- Other	a.v.	25%	lb.
		<b>Other furniture and parts thereof.</b>			
	9403.1000	- Metal furniture of a kind used in Offices	a.v.	45%	lb.
	9403.20	- Other metal furniture:			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9403.2010	--- Of a kind used in shops, stores, work shops, laboratories and technical offices	a.v.	45%	No.
	9403.2090	--- Other	a.v.	35%	No.
	9403.3000	- Wooden furniture of a kind used in offices	a.v.	45%	No.

94.04	9403.4000	- Wooden furniture of a kind used in the kitchen		35%	No.
	9403.50	- Wooden furniture of a kind used in the bedroom:			
	9403.5010	-- Baby cribs and play-pens	-	Free	No.
	9403.5090	--- Other		35%	No.
	9403.60	- Other wooden furniture:			
	9403.6010	--- Of a kind used in shops, stores, workshops, laboratories and technical offices	a.v.	45%	No.
	9403.6090	--- Other	a.v.	35%	No.
	9403.70	- Furniture of plastics:			
	9403.7010	-- Baby cribs and play-pens	-	Free	No.
	9403.7090	--- Other	a.v.	35%	No.
	9403.8000	- Furniture of other materials, including cane osier, bamboo or similar materials	a.v.	35%	lb.
	9403.9000	- Parts	a.v.	35%	lb.
		<b>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.</b>			
	9404.1000 <small>[cdlxxxviii]*</small>	- Mattress supports	a.v.	35%	lb.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9404.21	- Mattresses; -- Of cellular rubber or plastics, whether or not covered:			
	9404.2110	--- Mattresses for baby cribs and play-pens	-	Free	No.
	9404.2190 <small>[cdlxxxix]*</small>	--- Other	a.v.	35%	No.
	9404.29	-- Of other materials:			
	9404.2910	--- Mattresses for baby cribs and play-pens.	-	Free	No.
	9404.2990	--- Other	a.v.	35%	No.

	[odxc]*				
	9404.3000	- Sleeping bags	a.v.	35%	No.
	9404.9000	- Other	a.v.	35%	No.
<b>94.05</b>		<b>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.</b>			
	9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.	a.v.	25%	lb.
	9405.2000	- Electric table, desk, bedside or floor-standing lamps	a.v.	25%	lb.
	9405.3000	- Lighting sets of a kind used for Christmas trees	a.v.	35%	lb.
	9405.4000	- Other electric lamps and lighting fittings	a.v.	25%	lb.
	9405.5000	- Non-electrical lamps and lighting fittings	a.v.	25%	lb.
	9405.6000	- Illuminated signs, illuminated name-plates, and the like	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
		- Parts:			
	9405.9100	-- Of glass	a.v.	35%	lb.
	9405.9200	-- Of plastics	a.v.	35%	lb.
	9405.9900	- Other	a.v.	35%	lb.
<b>94.06</b>	9406.0000	<b>Prefabricated buildings.</b>	a.v.	35%	100 lb.

### Chapter 95

#### *Toys, games and sport requisites; parts and accessories thereof*

##### Notes.

1. - This Chapter does not cover:
  - (a) Christmas tree candles (heading No. 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading No. 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 No. 42.06 or Section XI;
  - (d) Sports bags or other containers of heading No. 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 No. 66.02), or parts thereof (heading No. 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading No. 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 No. 83.06;
  - (m) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading No. 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 No. 90.04);
  - (r) Decoy calls or whistles (heading No. 92.08);
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading No. 94.05); or
  - (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
2. - This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. - Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
95.01	9501.0000	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars) ; dolls' carriages.</b>	a.v.	35%	lb.
95.02		<b>Dolls representing only human beings.</b>			
	9502.1000	- Dolls, whether or not dressed - Parts and accessories:	a.v.	35%	lb.
	9502.9100	-- Garments and accessories therefor, footwear and headgear	a.v.	35%	lb.
	9502.9900	-- Other	a.v.	35%	lb.
95.03		<b>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>			

	9503.1000	- Electric trains, including tracks, signals and other accessories therefor	a.v.	35%	lb.	
	9503.2000	- Reduced-size ("scale") model assembly kits, whether or not-working models, excluding those of subheading No. 9503.10	a.v.	35%	lb.	
	9503.3000	- Other construction sets and constructional toys	a.v.	35%	lb.	
		- Toys representing animals or non-human creatures:				
	9503.4100	-- Stuffed	a.v.	35%	No.	
	9503.4900	-- Other	a.v.	35%	No.	
	9503.5000	- Toy musical instruments and apparatus	a.v.	35%	lb.	
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
<b>95.04</b>	9503.6000	- Puzzles	a.v.	35%	No.	
	9503.7000	- Other toys, put up in sets or outfits	a.v.	35%	No.	
	9503.8000	- Other toys and models, incorporating a motor	a.v.	35%	No.	
	9503.9000	- Other	a.v.	35%	No.	
			<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>			
	9504.1000	- Video games of a kind used with a television receiver	a.v.	35%	lb.	
	9504.2000	- Articles and accessories for billiards	a.v.	100%	lb.	
	9504.30	- Other games, coin- or disc-operated, other than bowling alley equipment:				
	9504.3010	--- Casino slot machines	a.v.	50%	No.	
	9504.3020	--- Video games	a.v.	35%	No.	
	9504.3090	--- Other	a.v.	35%	No.	
	9504.4000	- Playing cards	a.v.	35%	No.	
	9504.90	- Other:				
	9504.9010	--- Casino gaming tables	a.v.	50%	No.	
	9504.9020	--- Video games	a.v.	35%	No.	
9504.9090	--- Other	a.v.	35%	No.		

<b>95.05</b>		<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>			
	9505.1000	- Articles for Christmas festivities	a.v.	35%	lb.
	9505.9000	- Other	a.v.	35%	lb.
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
<b>95.06</b>		<b>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</b>			
		- Snow-skis and other snow-ski equipment:			
	9506.1100	-- Skis	a.v.	35%	pair
	9506.1200	-- Ski-fastenings (ski-bindings)	a.v.	35%	lb.
	9506.1900	-- Other	a.v.	35%	lb.
		- Water-skis, surf-boards, sailboards and other water-sport equipment:			
	9506.2100	-- Sailboards	a.v.	35%	No.
	9506.29	-- Other:			
	9506.2910	--- Water skis	a.v.	35%	No.
	9506.2920	--- Surfboards	a.v.	35%	No.
	9506.2930	--- Masks and snorkels	a.v.	35%	No.
	9506.2990	--- Other	a.v.	35%	No.
		- Golf clubs and other golf equipment:			
	9506.3100	-- Clubs, complete	a.v.	35%	No.
	9506.3200	-- Balls	a.v.	35%	No.
	9506.3900	-- Other	a.v.	35%	No.
	9506.4000	- Articles and equipment for table-tennis	a.v.	35%	No.
		- Tennis, badminton or similar rackets, whether or not strung:			
	9506.5100	-- Lawn-tennis rackets, whether or not strung	a.v.	35%	No.
	9506.5900	-- Other	a.v.	35%	No.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
		-- Balls, other than golf balls and table-tennis balls:			
	9506.6100	-- Lawn-tennis balls	a.v.	35%	No.
	9506.6200	-- Inflatable	a.v.	35%	No.
	9506.6900	-- Other	a.v.	35%	No.
	9506.7000	- Ice skates and roller skates, including skating boots with skates attached	a.v.	35%	pair
		- Other:			
	9506.9100	-- Articles and equipment for general physical exercise, gymnastics or athletics	a.v.	35%	lb.
	9506.9900	-- Other	a.v.	35%	No.
<b>95.07</b>		<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.</b>			
	9507.1000	- Fishing rods	a.v.	35%	No.
	9507.2000	- Fish-hooks, whether or not snelled	a.v.	35%	lb.
	9507.3000	- Fishing reels	a.v.	35%	lb.
	9507.9000	- Other	a.v.	35%	lb.
<b>95.08</b>	9508.0000	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.</b>	a.v.	35%	lb.

**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 No. 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 No. 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 No. 90.03),

mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 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 No. 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 No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. - Articles of this Chapter, other than those of headings 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 Nos. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>96.01</b>		<b>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).</b>			
	9601.1000	- Worked ivory and articles of ivory	a.v.	35%	lb.
	9601.9000	- Other	a.v.	35%	lb.
<b>96.02</b>	9602.0000	<b>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 No. 35.03) and articles of unhardened gelatin.</b>	a.v.	35%	lb.
<b>96.03</b>		<b>Brooms, brushes</b>			

	9603.1000	(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).  - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles  - 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:	a.v.	35%	No.
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9603.2100	-- Tooth brushes, including dental-plate brushes	a.v.	35%	No.
	9603.2900	-- Other	a.v.	35%	No.
	9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	a.v.	35%	No.
	9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	a.v.	35%	No.
	9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	a.v.	35%	No.
	9603.9000	- Other	a.v.	35%	No.
<b>96.04</b>	9604.0000	<b>Hand sieves and hand riddles.</b>	a.v.	35%	No.
<b>96.05</b>	9605.0000	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	a.v.	35%	No.
<b>96.06</b>		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>			
	9606.1000	- Press-fasteners, snap-	a.v.	35%	lb.

96.07		fasteners and press-studs and parts therefor				
		- Buttons:				
	9606.2100	-- Of plastics, not covered with textile material	a.v.	35%	lb.	
	9606.2200	-- Of base metal, not covered with textile material	a.v.	35%	lb.	
	9606.2900	-- Other	a.v.	35%	lb.	
	9606.3000	- Button moulds and other parts of buttons; button blanks	a.v.	35%	lb.	
		<b>Slide fasteners and parts thereof.</b>				
		- Slide fasteners:				
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION	
96.08	9607.1100	-- Fitted with chain scoops of base metal	a.v.	35%.	lb.	
	9607.1900	-- Other	a.v.	35%	lb.	
	9607.2000	- Parts	a.v.	35%	lb.	
			<b>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 No. 96.09.</b>			
		9608.1000	- Ball point pens	a.v.	15%	No.
		9608.2000	- Felt tipped and other porous-tipped pens and markers	a.v.	35%	No.
			- Fountain pens, stylograph pens and other pens:			
		9608.3100	-- Indian ink drawing pens	a.v.	35%	No.
		9608.3900	-- Other	a.v.	35%	No.
		9608.4000	- Propelling or sliding pencils	a.v.	35%	No.
	9608.5000	- Sets of articles from two or more of the foregoing subheadings	a.v.	35%	No.	
	9608.6000	- Refills for ball point pens, comprising the ball	a.v.	35%	No.	

		point and ink-reservoir			
		- Other:			
	9608.9100	-- Pen nibs and nib points	a.v.	35%	No.
	9608.9900	-- Other	a.v.	35%	No.
<b>96.09</b>		<b>Pencils (other than pencils of heading No. 96.08). crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>			
<b>TARIFF HEADING</b>	<b>TARIFF TRADE NO.</b>	<b>TARIFF DESCRIPTION</b>	<b>UNIT FOR DUTY</b>	<b>RATE OF DUTY</b>	<b>UNIT FOR CLASSIFICATION</b>
	9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	a.v.	15%	lb.
	9609.2000	- Pencil leads, black or coloured	a.v.	35%	lb.
	9609.9000	- Other	a.v.	35%	lb.
<b>96.10</b>	9610.0000	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	a.v.	35%	lb.
<b>96.11</b>	9611.0000	<b>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.</b>	a.v.	35%	lb.
<b>96.12</b>		<b>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.</b>			
	9612.1000	- Ribbons	a.v.	35%	No.
	9612.2000	- Ink-pads	a.v.	35%	No.
<b>96.13</b>		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>			
	9613.1000	- Pocket lighters, gas fuelled, non-refillable	a.v.	35%	No.
	9613.2000	- Pocket lighters, gas fuelled, refillable	a.v.	35%	No.

96.14	9613.3000	- Table lighters	a.v.	35%	No.
	9613.8000	- Other lighters	a.v.	35%	No.
	9613.9000	- Parts	a.v.	35%	lb.
		<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>			
TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
96.15	9614.2000	- Pipes and pipe bowls	a.v.	35%	No.
	9614.9000	- Other	a.v.	35%	lb.
		<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.</b>			
96.16		- Combs, hair-slides and the like:			
	9615.1100	-- Of hard rubber or plastics	a.v.	35%	lb.
	9615.1900	-- Other	a.v.	35%	lb.
	9615.9000	- Other	a.v.	35%	lb.
96.17		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>			
	9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	a.v.	35%	lb.
	9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	a.v.	35%	lb.
96.17	9617.0000	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	a.v.	35%	lb.
96.18	9618.0000	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	a.v.	35%	lb.

**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 current or new issue in the country to which they are destined (Chapter 49):
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).
2. - For the purposes of heading No. 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 No. 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. - Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in
  - (a) this Chapter and not in any other Chapter of the Nomenclature.
  - (b) Heading No. 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.

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
<b>97.01</b>		<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>			
	9701.1000	- Paintings drawings and pastels	-	Free	No.
	9701.9000	- Other	-	Free	No.
<b>97.02</b>	9702.0000	<b>Original engravings prints and lithographs.</b>	-	Free	No.
<b>97.03</b>	9703.0000	<b>Original sculptures and statuary, in any material.</b>	-	Free	No.
<b>97.04</b>	9704.0000	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.</b>	-	Free	lb.
<b>97.05</b>	9705.0000	<b>Collections and collectors' pieces of zoological, botanical, mineralogical,</b>	-	Free	lb.

		anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.			
97.06	9706.0000	Antiques of an age exceeding one hundred years.	-	Free	lb.

**SECOND SCHEDULE (Section 4(2))**

## DUTIES ON CERTAIN AGRICULTURAL, MARINE AND MANUFACTURED GOODS

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>PART I - ANIMALS, LIVE</b>	
		<b>Live horses, asses, mules and hinnies.</b>	
		<b>Horses:</b>	
1.1	0101.1100	Pure-bred breeding animals	300% a.v.
1.2	0101.1900	Other	300% a.v.
1.3	0101.2000	Asses, mules and hinnies	300% a.v.
		<b>Live bovine animals.</b>	
		<b>Pure-bred breeding animals:</b>	
1.4	0102.1010	Bulls	300% a.v.
1.5	0102.1020	Cows	300% a.v.
		<b>Other:</b>	
1.6	0102.9010	For dairy purposes	300% a.v.
1.7	0102.9020	Bulls for breeding	300% av.
1.8	0102.9030	Cows for breeding	300% a.v.
1.9	0102.9090	Other	300% a.v.
		<b>Live swine.</b>	
1.10	0103.1000	Pure-bred breeding animals	300% a.v.
		<b>Other:</b>	
1.11	0103.9100	Weighing less than 50 kg.	300% a.v.
1.12	0103.9200	Weighing 50 kg. or more	300% a.v.
		<b>Live sheep and goats.</b>	
1.13	0104.1000	Sheep	300% a.v.
1.14	0104.2000	Goats	300% a.v.
		<b>Live poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls.</b>	
		<b>Weighing not more than 185g.:</b>	

1.15	0105.1100	Fowls of the species Gallus domesticus	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
1.16	0105.1200	Turkeys	300% a.v.
1.17	0105.1910	Ducks	300% a.v.
1.18	0105.1920	Geese	300% a.v.
1.19	0105.1930	Guinea fowls	300% a.v.
1.20	0105.9200	Fowls of the species Gallus domesticus, weighing, not more than 2,000g.	300% a.v.
1.21	0105.9300	Fowls of the species Gallus domesticus, weighing more than 2,000g.	300% a.v.
1.22	0105.9910	Turkeys	300% a.v.
1.23	0105.9920	Ducks	300% a.v.
1.24	0105.9930	Geese	300% a.v.
1.25	0105.9940	Guinea fowls	300% a.v.
		<b>PART II - MEAT AND EDIBLE OFFAL</b>	
		<b>Meat of bovine animal, fresh or chilled.</b>	
2.1	0201.1000	Carcasses and half-carcasses	300% a.v.
2.2	0201.2000	Other cuts with bone in	300% a.v.
2.3	0201.3000	Boneless	300% a.v.
		<b>Meat of bovine animals, frozen.</b>	
2.4	0202.1000	Carcasses and half-carcasses	300% a.v.
2.5	0202.2000	Other cuts with bone in	300% a.v.
2.6	0202.3000	Boneless	300% a.v.
		<b>Meat of swine, fresh, chilled or frozen.</b>	
2.7	0203.1100	Carcasses and half-carcasses	300% a.v.
2.8	0203.1200	Hams, shoulders and cuts thereof, with bone in	300% a.v.
2.9	0203.1900	Other	300% a.v.
		<b>Frozen:</b>	
2.10	0203.2100	Carcasses and half-carcasses	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY

2.11	0203.2200	Hams, shoulders and cuts thereof, with bone in	300% a.v.
2.12	0203.2900	Other	300% a.v.
		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
2.13	0204.1000	Carcasses and half-carcasses of lamb, fresh or chilled	300% a.v.
		<b>Other meat of sheep, fresh or chilled:</b>	
2.14	0204.2100	Carcasses and half-carcasses	300% a.v.
2.15	0204.2200	Other cuts with bone in	300% a.v.
2.16	0204.2300	Boneless	300% a.v.
2.17	0204.3000	Carcasses and half-carcasses of lamb, frozen	300% a.v.
		<b>Other meat of sheep, frozen:</b>	
2.18	0204.4100	Carcasses and half-carcasses	300% a.v.
2.19	0204.4200	Other cuts with bone in	300% a.v.
2.20	0204.4300	Boneless	300% a.v.
		<b>Meat of goats:</b>	
2.21	0204.5010	Carcasses and half-carcasses	300% a.v.
2.22	0204.5090	Other cuts	300% a.v.
2.23	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	300% a.v.
		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules, or hinnies, fresh, chilled or frozen.</b>	
2.24	0206.1000	Of bovine animals, fresh or chilled	300% a.v.
		<b>Of bovine animals, frozen:</b>	
2.25	0206.2100	Tongues	300% a.v.
2.26	0206.2200	Livers	300% a.v.
2.27	0206.2900	Other	300% a.v.
2.28	0206.3000	Of swine, fresh or chilled	300% a.v.
		<b>Of swine, frozen:</b>	
2.29	0206.4100	Livers	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
2.30	0206.4900	Other	300% a.v.
2.31	0206.8000	Other, fresh or chilled	300% a.v.
2.32	0206.9000	Other, frozen	300% a.v.

		<b>Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen.</b>	
		<b>Of fowl of the species Gallus domesticus</b>	
2.33	0207.1100	Not cut in pieces, fresh or chilled	300% a.v.
2.34	0207.1200	Not cut in pieces, frozen	300% a.v.
		<b>Cuts and offal, fresh or chilled:</b>	
2.35	0207.1310	Breasts	300% a.v.
2.36	0207.1320	Drumsticks	300% a.v.
2.37	0207.1330	Thighs	300% a.v.
2.38	0207.1340	Wings	300% a.v.
2.39	0207.1390	Other cuts and offal	300% a.v.
		<b>Cuts and offal, frozen:</b>	
2.40	0207.1410	Breasts	300% a.v.
2.41	0207.1420	Drumsticks	300% a.v.
2.42	0207.1430	Thighs	300% a.v.
2.43	0207.1440	Wings	300% a.v.
2.44	0207.1490	Other cuts and offal	300% a.v.
		<b>Of Turkeys:</b>	
2.45	0207.2400	Not in pieces, fresh or chilled	300% a.v.
2.46	0207.2500	Not cut in pieces, frozen	300% a.v.
		<b>Cuts and offal, fresh or chilled:</b>	
2.47	0207.2610	Breasts	300% a.v.
2.48	0207.2620	Drumsticks	300% a.v.
2.49	0207.2630	Thighs	300% a.v.
2.50	0207.2640	Wings	300% a.v.
2.51	0207.2690	Other cuts and offal	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>Cuts and offal, frozen:</b>	
2.52	0207.2710	Breasts	300% a.v.
2.53	0207.2720	Drumsticks	300% a.v.
2.54	0207.2730	Thighs	300% a.v.
2.55	0207.2740	Wings	300% a.v.
2.56	0207.2790	Other cuts and offal	300% a.v.
		<b>Of ducks, geese, or guinea fowls:</b>	

		<b>Not cut in pieces, fresh or chilled:</b>	
2.57	0207.3210	Ducks	300% a.v.
2.58	0207.3220	Geese	300% a.v.
2.59	0207.3230	Guinea fowls	300% a.v.
		<b>Not cut in pieces, frozen:</b>	
2.60	0207.3310	Ducks	300% a.v.
2.61	0207.3320	Geese	300% a.v.
2.62	0207.3330	Guinea fowls	300% a.v.
2.63	0207.3400	Fatty livers, fresh or chilled	300% a.v.
2.64	0207.3500	Other, fresh or chilled	300% a.v.
2.65	0207.3600	Other, frozen	300% a.v.
		<b>Meat and edible meat offal, in brine, dried or smoked; edible flours and meals or meat offal.</b>	
		<b>Meat of swine:</b>	
2.66	0210.1100	Hams, shoulders and cuts thereof, with bone in	300% a.v.
2.67	0210.1200	Bellies (streaky) and cuts thereof	300% a.v.
		<b>Other:</b>	
2.68	0210.1910	Bacon	300% a.v.
2.69	0210.1990	Other	300% a.v.
		<b>Meat of bovine animals:</b>	
2.70	0210.2010	Salted Beef	300% a.v.
2.71	0210.2090	Other	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>PART III - FISH AND CRUSTACEANS</b>	
		<b>Live fish.</b>	
		<b>Ornamental fish:</b>	
3.1	0301.1010	Fresh water	300% a.v
3.2	0301.1020	Salt water	300% a.v.
		<b>Other live fish:</b>	
3.3	0301.9910	Balao, mullet or pilchard for use as bait	300% a.v.
		<b>Fish, fresh or chilled, excluding, fish fillets and other fish meat.</b>	
		<b>Tunas (of the genus Thunnus) skipjack or stripe-bellied bonito (Ethyunnus (Katsuwonus) pelamis),</b>	

		<b>excluding livers and roes:</b>	
3.4	0302.3100	Albacore or longfinned tunas (Thunnus alalunga)	300% a.v.
3.5	0302.3200	Yellowfin tunas (Thunnus albacares)	300% a.v.
3.6	0302.3300	Skipjack or stripe-bellied bonito	300% a.v.
3.7	0302.3900	Other	300% a.v.
		<b>Other fish, excluding livers and roes:</b>	
3.8	0302.6100	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	300% a.v.
3.9	0302.6400	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	300% a.v.
3.10	0302.6500	Dogfish and other sharks	300% a.v.
3.11	0302.6910	Balao, mullet and pilchard for use as bait	300% a.v.
3.12	0302.6920	Grouper (Epinephelus and mycteroperca, spp.)	300% a.v.
3.13	0302.6930	Jack (caranx spp.)	300% a.v.
3.14	0302.6940	Snapper (Lutjanidae)	300% a.v.
3.15	0302.6950	Dolphin (coryphaena hippurus, coryphaena equisetis)	300% a.v.
3.16	0302.6960	Kingfish (Scomberomorus cavalla)	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
3.17	0302.6970	Swordfish (Xiphias gladius)	300% a.v.
3.18	0302.6980	Wahoo (Acanthocybium solanderi)	300% a.v.
3.19	0302.6990	Other	300% a.v.
3.20	0302.7000	Livers and roes	300% a.v.
		<b>Fish, frozen, excluding fish fillets and other fish meat of Heading No. 03.04.</b>	
		<b>Tunas ( of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:</b>	
3.21	0303.4100	Albacore or longfinned tunas (Thunnus alalunga)	300% a.v.
3.22	0303.4200	Yellowfin tunas (Thunnus albacares)	300% a.v.
3.23	0303.4300	Skipjack or stripe-bellied bonito	300% a.v.
3.24	0303.4900	Other	300% a.v.

3.25	0303.5000	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes  <b>Other fish excluding livers and roes:</b>	300% a.v.
3.26	0303.7100	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	300% a.v.
3.27	0303.7400	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	300% a.v.
3.28	0303.7500	Dogfish and other sharks	300% a.v.
3.20	0303.7910	Balao, mullet and pilchard for use as bait	300% a.v.
3.30	0303.7920	Grouper ( <i>Epinephelus</i> and <i>Mycteroperca</i> spp)	300% a.v.
3.31	0303.7930	Jack ( <i>Caranx</i> spp.)	300% a.v.
3.32	0303.7940	Snapper ( <i>Lutjanidae</i> )	300% a.v.
3.33	0303.7950	Dolphin ( <i>Coryphaena hippurus</i> , <i>Coryphaena equisetis</i> )	300% a.v.
3.34	0303.7960	Kingfish ( <i>Scomberomorus cavalla</i> )	300% a.v.
3.35	0303.7970	Swordfish ( <i>Xiphias gladius</i> )	300% a.v.
3.36	0303.7980	Wahoo ( <i>Acanthocybium solanderi</i> )	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
3.37	0303.7990	Other	300% a.v.
3.38	0303.8000	Livers and roes  <b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>  <b>Fresh or chilled:</b>	300% a.v.
3.39	0304.1010	Grouper	300% a.v.
3.40	0304.1020	Jack	300% a.v.
3.41	0304.1030	Snapper	300% a.v.
3.42	0304.1090	Other  <b>Frozen fillets:</b>	300% a.v.
3.43	0304.2010	Grouper	300% a.v.
3.44	0304.2020	Jack	300% a.v.
3.45	0304.2030	Snapper	300% a.v.
3.46	0304.2090	Other	300% a.v.
3.47	0304.9000	Other  <b>Fish, dried, salted or in brine;</b>	300% a.v.

		<b>smoked fish whether or not cooked before or during the smoking process.</b>	
3.48	0305.3000	Fish fillets, dried, salted or in brine, but not smoked	300% a.v.
3.49	0305.4200	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	300% a.v.
		<b>Dried fish, whether or not salted but not smoked:</b>	
3.50	0305.5100	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	300% a.v.
3.51	0305.5900	Other	300% a.v.
		<b>Fish, salted but not dried or smoked and fish in brine:</b>	
3.52	0305.6100	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	300% a.v.
3.53	0305.6200	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	300% a.v.
3.54	0305.6300	Anchovies ( <i>Engraulis</i> spp.)	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
3.55	0305.6900	Other  <b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.</b>  <b>Frozen:</b>  <b>Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):</b>	300% a.v.
3.561	0306.1110	Spiny lobsters, whole ( <i>Panulirus argus</i> )	300% a.v.
3.562	0306.1120	Spiny lobsters, heads of ( <i>Panulirus argus</i> )	300% a.v.
3.563	0306.1130	Spiny lobsters, tails of ( <i>Panulirus argus</i> )	300% a.v.
3.564	0306.1130	Spiny lobsters, meat of ( <i>Panulirus argus</i> )	300% a.v.
3.565	0306.1150	Other Spiny lobsters ( <i>Panulirus argus</i> )	300% a.v.
3.57	0306.1190	Other	300% a.v.
3.58	0306.1200	Lobsters ( <i>Homarus</i> spp.)	300% a.v.
		<b>Shrimps and prawns:</b>	
3.59	0306.1310	Shrimps	300% a.v.

3.60	0306.1320	Prawns	300% a.v.
		<b>Crabs:</b>	
3.61	0306.1410	Stone crab claws	300% a.v.
3.62	0306.1420	Land crabs	300% a.v.
3.63	0306.1490	Other marine crabs	300% a.v.
		<b>Not frozen:</b>	
		<b>Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):</b>	
3.64	0306.2110	Spiny lobsters, live (Panulirus argus)	300% a.v.
3.651	0306.2120	Spiny lobsters, whole, fresh or chilled (Panulirus argus)	300% a.v.
3.652	0306.2130	Spiny lobsters, heads of, fresh or chilled (Panulirus argus)	300% a.v.
3.563	0306.2140	Spiny lobsters, tails of, fresh or chilled (Panulirus argus)	300% a.v.
3.564	0306.2150	Spiny lobsters, meat of, fresh or chilled (Panulirus argus)	300% a.v.
3.655	0306.2160	Other Spiny lobsters, fresh or chilled (Panulirus argus)	300% a.v.
3.66	0306.2190	Other	300% a.v.
3.67	0306.2200	Lobsters (Homarus spp.)	300% a.v.
		<b>Shrimps and prawns:</b>	
3.68	0306.2310	Shrimps, live for use as bait	300% a.v.
3.69	0306.2320	Shrimps, other	300% a.v.
3.70	0306.2390	Prawns	300% a.v.
3.71	0306.2400	Crabs	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
3.72	0307.9110	Conch, live (strombus)	300% a.v.
3.73	0307.9920	Conch, fresh or chilled (strombus)	300% a.v.
3.74	0307.9910	Conch, frozen (strombus)	300% a.v.
3.75	0307.9920	Other conch (strombus)	300% a.v.
		<b>PART IV - DAIRY PRODUCE; HONEY</b>	
		<b>Milk and cream.</b>	
		<b>Of a fat content by weight, not exceeding 1%:</b>	
4.1	0401.1010	Skimmed milk	300% a.v.
4.2	0401.1090	Other	300% a.v.

		<b>Of a fat content, by weight, exceeding 1% but not exceeding 6%:</b>	
4.3	0401.2010	2% low fat milk	300% a.v.
4.4	0401.2020	Whole milk	300% a.v.
4.5	0401.2090	Other	300% a.v.
4.6	0401.3000	Of a fat content, by weight, exceeding 6%	300% a.v.
4.7	0403.1000	Yogurt	300% a.v.
		<b>Birds' eggs, in shell, fresh.</b>	
4.8	0407.0010	Eggs of fowls of the species Gallus domesticus	300% a.v.
4.9	0409.0000	Natural honey	300% a.v.
		<b>PART V - LIVE TREES, PLANTS, FLOWERS</b>	
5.1	0602.9020	Grass and sod	300% a.v.
		<b>Cut flowers and flower buds:</b>	
5.2	0603.1000	Fresh	300% a.v.
5.3	0603.9000	Other	300% a.v.
		<b>PART VI - VEGETABLES</b>	
		<b>Potatoes, fresh or chilled.</b>	
6.1	0701.1000	Seed	300% a.v.
6.2	0701.9000	Other	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
6.3	0702.0000	Tomatoes, fresh or chilled	300% a.v.
		<b>Onions, shallots, garlic leeks and other alliaceous vegetables, fresh or chilled.</b>	
6.4	0703.1010	Onions	300% a.v.
6.5	0703.1020	Shallots	300% a.v.
6.6	0703.2000	Garlic	300% a.v.
6.7	0703.9000	Leeks and other alliaceous vegetables	300% a.v.
		<b>Cabbages cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
		<b>Cauliflowers and headed broccoli:</b>	
6.8	0704.1010	Cauliflowers	300% a.v.
6.9	0704.1020	Headed Broccoli	300% a.v.
6.10	0704.2000	Brussels sprouts	300% a.v.

6.11	0704.9010	Cabbages	300% a.v.
6.12	0704.9090	Other	300% a.v.
		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	
		<b>Lettuce:</b>	
6.13	0705.1100	Cabbage lettuce (head lettuce)	300% a.v.
6.14	0705.1910	Romain	300% a.v.
8.15	0705.1990	Other	300% a.v.
		<b>Carrots, turnips, salad beetroot, salsify, celeriac radishes and similar edible roots, fresh or chilled.</b>	300% a.v.
		<b>Carrots and turnips:</b>	
6.16	0706.1010	Carrots	300% a.v.
6.17	0706.1020	Turnips	300% a.v.
		<b>Other:</b>	
6.18	0706.9010	Salad beetroot	300% a.v.
6.19	0706.9020	Radishes	300% a.v.
6.20	0706.9090	Other	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>Cucumbers and gherkins, fresh or chilled.</b>	
6.21	0707.0010	Cucumbers	300% a.v.
6.22	0707.0020	Gherkins	300% a.v.
		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>	
6.23	0708.1000	Peas ( <i>Pisum sativum</i> )	300% a.v.
		<b>Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</b>	
6.24	0708.2010	Blackeyed peas	300% a.v.
6.25	0708.2020	Lima Beans	300% a.v.
6.26	0708.2030	Cow peas	300% a.v.
6.27	0708.2090	Other	300% a.v.
		<b>Other leguminous vegetables:</b>	
6.28	0708.9010	Pigeon peas ( <i>Cajanus cajan</i> )	300% a.v.
6.29	0708.9090	Other	300% a.v.
6.30	0709.1000	Globe artichokes	300% a.v.
6.31	0709.2000	Asparagus	300% a.v.

6.32	0709.3000	Aubergines (egg plants)	300% a.v.
6.33	0709.4000	Celery other than celeriac	300% a.v.
		<b>Mushrooms and truffles:</b>	
6.34	0709.5100	Mushrooms	300% a.v.
6.35	0709.5200	Truffles	300% a.v.
		<b>Fruits of the genus Capsicum or of the genus Pimenta:</b>	
6.36	0709.6010	Sweet peppers (Capsicum annum var annum)	300% a.v.
6.37	0709.6020	Hot peppers	300% a.v.
6.38	0709.6090	Other	300% a.v.
6.39	0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)	300% a.v.
6.40	0709.9010	Pumpkins	300% a.v.
6.41	0709.9020	Okra	300% a.v.
6.42	0709.9030	Corn	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
6.43	0709.9040	Squash	300% a.v.
6.44	0709.9050	Beets	300% a.v.
6.45	0709.9090	Other	300% a.v.
		<b>Vegetables (uncooked or cooked by steaming or boiling in water) frozen.</b>	
6.46	0710.1000	Potatoes	300% a.v.
		<b>Leguminous vegetables, shelled or unshelled:</b>	
6.47	0710.2100	Peas (Pisum sativum)	300% a.v.
6.48	0710.2200	Beans (Vigna spp., Phaseolus spp.)	300% a.v.
6.49	0710.2910	Pigeon peas (Cajanus cajun)	300% a.v.
6.50	0710.2920	Beans, other	300% a.v.
6.51	0710.2990	Other	300% a.v.
6.52	0710.3000	Spinach, New Zealand spinach and orache spinach (garden spinach)	300% a.v.
6.53	0710.4000	Sweet corn	300% a.v.
		<b>Other vegetables:</b>	
6.54	0710.8010	Okra	300% a.v.
6.55	0710.8020	Tomatoes	300% a.v.
6.56	0710.8030	Brussels sprouts	300% a.v.

6.57	0710.8040	Broccoli	300% a.v.
6.58	0710.8050	Cauliflowers	300% a.v.
6.59	0710.8060	Carrots	300% a.v.
6.60	0710.8090	Other	300% a.v.
6.61	0710.9000	Mixtures of vegetables	300% a.v.
		<b>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.</b>	
6.62	0711.1000	Onions	300% a.v.
		<b>Cucumbers and gherkins:</b>	
6.63	0711.4010	Cucumbers	300% a.v.
6.64	0711.4090	Gherkins	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>Other vegetables; mixtures of vegetables:</b>	
6.65	0711.9010	Beans	300% a.v.
6.66	0711.9020	Pigeon peas ( <i>Cajanus cajan</i> )	300% a.v.
6.67	0711.9030	Tomatoes	300% a.v.
6.68	0711.9090	Other	300% a.v.
		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	
6.69	0712.2000	Onions	300% a.v.
		<b>Other vegetables; mixtures of vegetables.</b>	
6.70	0712.9010	Tomatoes	300% a.v.
		<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	
6.71	0713.1000	Peas ( <i>Pisum sativum</i> )	300% a.v.
6.72	0713.2000	Chickpeas ( <i>garbanzos</i> )	300% a.v.
		<b>Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):</b>	
6.73	0713.3100	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	300% a.v.
6.74	0713.3200	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna vulgaris</i> )	300% a.v.
6.75	0713.3300	Kidney beans, including white pea	300% a.v.

		beans ( <i>Phaseolus vulgaris</i> )	
6.76	0713.3910	Blackeyed peas	300% a.v.
6.77	0713.3920	Lima beans	300% a.v.
6.78	0713.3990	Other	300% a.v.
6.79	0713.4000	Lentils	300% a.v.
6.80	0713.5000	Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	300% a.v.
		<b>Other:</b>	
6.81	0713.9010	Pigeon peas ( <i>Cajanus cajan</i> )	300% a.v.
6.82	0713.9090	Other	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>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 form of pellets; sago pith.</b>	
		<b>Manioc (cassava):</b>	
6.83	0714.1010	Fresh	300% a.v.
6.84	0714.1090	Other	300% a.v.
		<b>Sweet Potatoes:</b>	
6.85	0714.2010	Fresh	300% a.v.
6.86	0714.2090	Dried	300% a.v.
		<b>Other:</b>	
6.87	0714.9010	Fresh	300% a.v.
6.88	0714.9090	Other	300% a.v.
		<b>PART VII - FRUIT AND NUTS</b>	
		<b>Coconuts:</b>	
7.1	0801.1100	Desiccated	300% a.v.
7.2	0801.1900	Other	300% a.v.
		<b>Bananas, including plantains, fresh or dried.</b>	
7.3	0803.0010	Bananas, fresh	300% a.v.
7.4	0803.0020	Bananas, dried	300% a.v.
7.5	0803.0030	Plantains, fresh	300% a.v.
7.6	0803.0040	Plantains, dried	300% a.v.
		<b>Dates, figs, pineapples, avocados, guavas, mangoes and</b>	

		<b>mangosteens, fresh or dried.</b>	
		<b>Dates:</b>	
7.7	0804.1010	Fresh	300% a.v.
7.8	0804.1020	Dried	300% a.v.
		<b>Pineapples:</b>	
7.9	0804.3010	Fresh	300% a.v.
7.10	0804.3020	Dried	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>Avocados:</b>	
7.11	0804.4010	Fresh	300% a.v.
7.12	0804.4020	Dried	300% a.v.
		<b>Guavas, mangoes and mangosteens:</b>	
7.13	0804.5010	Guavas, fresh	300% a.v.
7.14	0804.5020	Guavas, dried	300% a.v.
7.15	0804.5030	Mangoes, fresh	300% a.v.
7.16	0804.5040	Mangoes, dried	300% a.v.
7.17	0804.5050	Mangosteens, fresh	300% a.v.
7.18	0804.5060	Mangosteens, dried	300% a.v.
		<b>Citrus fruit, fresh or dried.</b>	
		<b>Oranges:</b>	
7.19	0805.1010	Fresh	300% a.v.
7.20	0805.1020	Dried	300% a.v.
		<b>Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:</b>	
7.21	0805.2010	Tangerines, fresh	300% a.v.
7.22	0805.2020	Tangerines, dried	300% a.v.
7.23	0805.2030	Tangelos, fresh	300% a.v.
7.24	0805.2040	Tangelos, dried	300% a.v.
7.25	0805.2080	Other, dried	300% a.v.
7.26	0805.2090	Other, dried	300% a.v.
		<b>Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):</b>	
7.27	0805.3010	Lemons, fresh	300% a.v.
7.28	0805.3020	Lemons, dried	300% a.v.

7.29	0805.3030	Limes, fresh	300% a.v.
7.30	0805.3040	Limes, dried	300% a.v.
		<b>Grapefruit:</b>	
7.31	0805.4010	Fresh	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
7.32	0805.4020	Dried	300% a.v.
		<b>Other:</b>	
7.33	0805.9010	Fresh	300% a.v.
7.34	0805.9020	Dried	300% a.v.
		<b>Melons (including watermelons and papaws (papayas), fresh.</b>	
		<b>Melons (including watermelons):</b>	
7.35	0807.1100	Watermelons	300% a.v.
7.36	0807.1910	Muskmelons	300% a.v.
7.37	0807.1920	Cantaloupes	300% a.v.
7.38	0807.1930	Honeydews	300% a.v.
7.39	0807.1990	Other melons	300% a.v.
7.40	0807.2000	Papaws (papayas)	300% a.v.
		<b>Other fruit, fresh.</b>	
7.41	0810.1000	Strawberries	300% a.v.
		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
7.42	0811.1000	Strawberries	300% a.v.
7.43	0811.9010	Grapefruit	300% a.v.
7.44	0811.9020	Guava	300% a.v.
7.45	0811.9030	Limes	300% a.v.
7.46	0811.9040	Oranges	300% a.v.
7.47	0811.9050	Pineapples	300% a.v.
7.48	0811.9060	Other tropical and subtropical fruit	300% a.v.
		<b>PART VIII - PREPARATIONS OF VEGETABLES, FRUIT, NUTS AND OTHER PARTS OF PLANTS</b>	
		<b>Vegetables, fruit, nut and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
8.1	2001.1000	Cucumbers and gherkins	300% a.v.

8.2	2001.2000	Onions	300% a.v.
8.3	2001.9010	Beans	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
8.4	2001.9020	Pigeon peas (cajanus cajun)	300% a.v.
8.5	2001.9030	Tomatoes	300% a.v.
8.6	2001.9040	Other vegetables	300% a.v.
8.7	2001.9050	Mangoes	300% a.v.
8.8	2001.9060	Guava	300% a.v.
8.9	2001.9070	Other tropical and subtropical fruit	300% a.v.
8.10	2001.9090	Other	300% a.v.
		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
		<b>Tomatoes, whole or in pieces:</b>	
8.11	2002.1010	Whole canned	300% a.v.
8.12	2002.1020	Whole other	300% a.v.
8.13	2002.1030	In pieces, canned	300% a.v.
8.14	2002.2040	In pieces, other	300% a.v.
8.15	2002.9010	Tomato juice of which the dry weight content is 7% or more	300% a.v.
8.16	2002.9020	Tomato paste	300% a.v.
8.17	2002.9030	Tomato puree	300% a.v.
8.18	2002.9090	<b>Other</b>	300% a.v.
		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading No. 20.06.</b>	
8.19	2004.1000	Potatoes	300% a.v.
		<b>Other vegetables and mixtures of vegetables:</b>	
8.20	2004.9010	Pigeon peas (Cajanus cajun)	300% a.v.
8.21	2004.9020	Beans	300% a.v.
8.22	2004.9030	Okra	300% a.v.
8.23	2003.9090	Other	300% a.v.
		<b>Otherwise than by vinegar or acetic acid, not frozen, other than products of Heading No. 20.06.</b>	
8.24	2005.2000	Potatoes	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
8.25	2005.4000	Peas ( <i>pisum sativum</i> )	300% a.v.
		<b>Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</b>	
8.26	2005.5100	Beans, shelled	300% a.v.
8.27	2005.5900	Other	300% a.v.
8.28	2005.8000	Sweet corn ( <i>Zea mays</i> var. <i>Saccharata</i> )	300% a.v.
		<b>Other vegetables and mixtures of vegetables:</b>	
8.29	2005.9010	Pigeon peas ( <i>Cajanus cajan</i> ), canned	300% a.v.
8.30	2005.9020	Pigeon peas ( <i>Cajanus cajan</i> ), other	300% a.v.
8.31	2005.9030	Okra	300% a.v.
8.32	2005.9090	Other	300% a.v.
		<b>Citrus fruit:</b>	
8.33	2007.9110	Orange marmalade	300% a.v.
8.34	2007.9190	Other of citrus	300% a.v.
8.35	2007.9910	Guava jam	300% a.v.
8.36	2007.9920	Guava jelly	300% a.v.
8.37	2007.9930	Guava marmalade	300% a.v.
8.38	2007.9940	Pineapple jam	300% a.v.
8.39	2007.9950	Pineapple jelly	300% a.v.
8.40	2007.9960	Strawberry jam	300% a.v.
8.41	2007.9970	Strawberry jelly	300% a.v.
8.42	2007.9990	Other	300% a.v.
		<b>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.</b>	
		<b>Nuts, ground-nuts and other seeds, whether or not mixed together.</b>	
		<b>Ground-nuts:</b>	
8.43	2008.1110	Peanut butter	300% a.v.
8.44	2008.1190	Other	300% a.v.
8.45	2008.2000	Pineapples	300% a.v.
ITEM NO.	RELATED TARIFF	GOODS	MAXIMUM VARIABLE

	HEADINGS/ SUBHEADINGS		RATE OF DUTY
		<b>Citrus fruit:</b>	
8.46	2008.3010	Grapefruit	300% a.v.
8.47	2008.3020	Limes	300% a.v.
8.48	2008.3030	Oranges	300% a.v.
8.49	2008.3090	Other	300% a.v.
8.50	2008.8000	Strawberries	300% a.v.
		<b>Other, including mixtures other than those of subheading no. 2008.19:</b>	
8.51	2008.9100	Palm hearts	300% a.v.
8.52	2008.9200	Mixtures	300% a.v.
8.53	2008.9910	Guava	300% a.v.
8.54	2008.9920	Sweet potatoes	300% a.v.
8.55	2008.9930	Yam	300% a.v.
		<b>Orange juice:</b>	
8.56	2009.1100	Frozen	300% a.v.
		<b>Other:</b>	
8.57	2009.1910	Of 13 oz. or less (ready for consumption)	300% a.v.
8.58	2009.1990	Other	300% a.v.
		<b>Grapefruit juice:</b>	
8.59	2009.2010	Frozen	300% a.v.
8.60	2009.2020	Of 13 oz. or less (ready for consumption)	300% a.v.
8.61	2009.2090	Other	300% a.v.
		<b>Juice of any other single citrus fruit:</b>	
8.62	2009.3010	Lemon juice	300% a.v.
8.63	2009.3020	Lime juice	300% a.v.
		<b>Pineapple Juice:</b>	
8.64	2009.4010	Frozen	300% a.v.
8.65	2009.4020	Of 13 oz. or less (ready for consumption)	300% a.v.
8.66	2009.4090	Other	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
8.67	2009.5000	Tomato juice	300% a.v.

		<b>Juice of any single fruit or vegetables:</b>	
8.68	2009.8010	Guava, frozen	300% a.v.
8.69	2009.8020	Guava, other	300% a.v.
8.70	2009.8090	Other	300% a.v.
		<b>Mixtures of juices:</b>	
8.71	2009.9010	Frozen	300% a.v.
8.72	2009.9020	Of 13 oz. or less (ready for consumption)	300% a.v.
8.73	2009.9090	Other	300% a.v.
		<b>PART IX - CEREALS AND MILLING - PRODUCTS</b>	
		Maize (corn)	
9.1	1005.1000	Seed	300% a.v.
9.2	1005.9000	Other	300% a.v.
9.3	1102.2000	Maize (corn) flour	300% a.v.
9.4	1103.1310	Hominy	300% a.v.
9.5	1103.1320	Meal	300% a.v.
9.6	1108.1200	Maize (corn) starch	300% a.v.
		<b>PART X - FOODSTUFF AND BEVERAGES</b>	
		<b>Fish, whole or in pieces, but not minced:</b>	
		<b>Salmon:</b>	
10.1	1602.3210	Breasts, uncooked	300% a.v.
10.2	1602.3230	Other, uncooked	300% a.v.
10.3	1604.1110	In airtight containers	300% a.v.
		<b>Herrings:</b>	
10.4	1604.1210	In airtight containers	300% a.v.
		<b>Sardines, sardinella and brisling or sprats:</b>	
10.5	1604.1310	In airtight containers	300% a.v.
		<b>Tunas, skipjack and bonito:</b>	
10.6	1604.1410	In airtight containers	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
10.7	1604.1510	<b>Mackerel</b> In airtight containers <b>Anchovies</b>	300% a.v.

10.8	1604.1610	In airtight containers	300% a.v.
		<b>Other:</b>	
10.9	1604.1910	In airtight containers	300% a.v.
		<b>Other prepared or preserved fish:</b>	
10.10	1604.2010	In airtight containers	300% a.v.
10.11	1701.1100	Cane Sugar, Raw	300% a.v.
10.12	1701.9910	Sugar, White	300% a.v.
10.13	1704.9010	Confectionery, being boiled sweets	300% a.v.
10.14	1905.9010	Bread	300% a.v.
10.15	1905.9020	Pastries and cakes	300% a.v.
10.16	2103.2090	Tomato Sauces	300% a.v.
10.17	2105.0010	Ice cream	300% a.v.
10.18	2201.1090	Aerated waters (unflavoured)	300% a.v.
10.19	2201.9010	Fresh water	300% a.v.
10.20	2202.1010	Aerated waters (flavoured)	300% a.v.
10.21	2202.1090	Other waters flavoured	300% a.v.
10.22	2202.9020	Non Alcoholic Beer	300% a.v.
10.23	2202.9030	Malt Beverages	300% a.v.
10.24	2202.9040	Fruit Drinks	300% a.v.
		<b>Beer made from malt.</b>	
10.25	2203.0010	Ale	\$20 per imp. Gal.
10.26	2203.0020	Porter	\$20 per imp. Gal.
10.27	2203.0030	Stout	\$20 per imp. Gal.
10.28	2203.0040	Concentrates	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
10.29	2203.0090	Other beers	\$20 per imp. Gal.
		<b>PART XI - MANUFACTURED GOODS</b>	
11.1	2501.0020	Solar (sea salt)	300% a.v.
11.2	2501.0030	Table salt	300% a.v.
11.3	2517.1010	Broken or crushed stone	300% a.v.
		<b>Portland cement:</b>	
11.4	2523.2100	White cement	300% a.v.

11.5	2523.2900	Other  <b>Paints, (including enamels) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium.</b>  <b>Based on Polymers:</b>	300% a.v.
11.6	3208.1020	Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints	300% a.v.
11.7	3208.1090	Other  <b>Based on acrylic or vinyl polymers:</b>	300% a.v.
11.8	3208.2020	Vinyl paints and enamels	300% a.v.
11.9	3208.2030	Acrylic paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints	300% a.v.
11.10	3208.2090	Other	300% a.v.
11.11	3208.9020	Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints	300% a.v.
11.12	3208.9090	Other	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>Paints (including enamels) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>	
11.13	3209.1020	Vinyl paints and enamels	300% a.v.
11.14	3209.1030	Acrylic gloss latex	300% a.v.
11.15	3209.1090	Other acrylic	300% a.v.
11.16	3214.1010	Joint compounds	300% a.v.
11.17	3402.2060	Liquid bleaches	300% a.v.
		<b>Plastic bags of polymers of ethylene:</b>	
11.18	3923.2110	Shopping bags	300% a.v.
		<b>Other plastic bags:</b>	
11.19	2923.2910	Shopping bags	300% a.v.
11.20	3923.3010	Plastic bottles	300% a.v.

		<b>Tubes, pipes and hoses, fittings therefor (for example, joints, elbows, flanges), of plastics.</b>	
		<b>Tubes, pipes and hoses, rigid:</b>	
11.21	3917.2100	Of polymers or ethylene	300% a.v.
11.22	3917.2200	Of polymers of propylene	300% a.v.
11.23	3917.2300	Of polymers of vinyl chloride	300% a.v.
11.24	3917.2900	Of other plastics	300% a.v.
		<b>Other tubes, pipes and hoses:</b>	
11.25	3917.3100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	300% a.v.
11.26	3917.3200	Other, not reinforced or otherwise combined with other materials, without fittings	300% a.v.
11.27	3917.3300	Other, not reinforced or otherwise combined with other materials, with fittings	300% a.v.
11.28	3917.3900	Other	300% a.v.
11.29	3917.4000	Fittings	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips.</b>	
11.30	4601.1010	Of straw	300% a.v.
		<b>Mats, matting and screens of vegetable materials:</b>	
11.31	4601.2010	Of straw	300% a.v.
		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of Heading No. 46.01.</b>	
11.32	4602.1010	Of straw	300% a.v.
		<b>Printed books, brochures, leaflets and similar printed matter.</b>	
11.33	4901.1000	Single sheets whether or not folded	300% a.v.
11.34	4901.9990	Books & booklets	300% a.v.
11.35	4901.9990	Other	300% a.v.
		<b>Other printed matter, including printed pictures and photographs.</b>	
11.36	4911.1010	Advertising posters	300% a.v.
11.37	4911.9910	Hotel registration forms	300% a.v.
11.38	4911.9920	Bank deposit and withdrawal forms	300% a.v.

11.39	6810.1110	Building blocks of concrete	300% a.v.
11.40	6810.1910	Tiles of concrete	300% a.v.
		<b>Electric Accumulators.</b>	
11.41	8507.1000	Lead-acid, of a kind used for starting piston engines	300% a.v.
11.42	9404.1000	Mattress supports	300% a.v.
		<b>Mattresses:</b>	
11.43	9404.2190	Of cellular rubber or plastics, whether or not covered	300% a.v.
11.44	9404.2990	Of other materials	300% a.v.

**THIRD SCHEDULE (Section 13)**

## DUTIES IMPOSED UNDER THE SECOND SCHEDULE

ITEM NO.	RELATED TARIFF HEADINGS	GOODS	RATE OF DUTY
		<b>MEAT OF SWINE.</b>	
		<b>Fresh or Chilled:</b>	
2.7	0203.1100	Carcasses and half-Carcasses	20% a.v.
2.8	0203.1200	Hams, Shoulders and cuts thereof, with bone in	20% a.v.
2.9	0203.1900	Other	20% a.v.
		<b>Frozen:</b>	
2.10	0203.2100	Carcasses and half-Carcasses	20% a.v.
2.11	0203.2200	Hams, Shoulders and cuts thereof, with bone in	20% a.v.
2.12	0203.2900	Other	20% a.v.
		<b>Meat of poultry (Gallus domesticus):</b>	
2.33	0207.1100	Not cut in pieces, fresh or chilled	35% a.v.
2.34	0207.1200	Not cut in pieces, frozen	35% a.v.
		<b>Cuts and offal, fresh or chilled:</b>	
2.35	0207.1310	Breasts	35% a.v.
2.36	0207.1320	Drumsticks	35% a.v.
2.37	0207.1330	Thighs	35% a.v.
2:38	0207.1340	Wings	35% a.v.
2.39	0207.1390	Other cuts and offal	35% a.v.,
		<b>Cuts and offal, frozen:</b>	
2.40	0207.1410	Breasts	35% a.v.
2.41	0207.1420	Drumsticks	35% a.v.
2.42	0207.1430	Thighs	35% a.v.

2.43	0207.1440	Wings	35% a.v.
2.44	0207.1490	Other cuts and offal	35% a.v.
6.21	0707.0010	Cucumbers	35%
7.9	0804.3010	Pineapples	35% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
7.27	0805.3010	Lemons	35% a.v.
7.28	0805.3030	Limes	35% a.v.
7.34	0807.1100	Watermelons	35% a.v.
8.11	2002.1010	Tomato, whole, canned	35% a.v.
8.15	2002.9010	Tomato juice of which the dry weight content is 7% or more	75% a.v.
8.16	2002.9020	Tomato Paste	40% a.v.
8.17	2002.9030	Tomato puree	40% a.v.
8.29	2005.9010	Pigeon peas, canned	35% a.v.
8.67	2009.5000	Tomato Juice	75%
10.13	1704.9010	Confectionery, being boiled sweets	65% a.v.
10.16	2103.2090	Other tomato sauces	80% a.v.
10.18	2201.1090	Aerated waters (unflavoured)	55% a.v.
10.19	2201.9010	Fresh water	70% a.v.
10.20	2202.1010	Aerated waters (flavoured)	55% a.v.
10.24	2202.9040	Fruit drinks	50% a.v.
10.25	2203.0010	Ale	\$10 per gal.
10.26	2203.0020	Porter	\$10 per gal.
10.27	2203.0030	Stout	\$10 per gal.
10.29	2203.0090	Other beers	\$10 per gal.
11.3	2517.1010	Broken or crushed stone	30% a.v.
11.6	3208.1020	Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints)	50% a.v.
11.9	3208.2030	Acrylic paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints)	50% a.v.
11.11	3208.9020	Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, fluorescent, road marking, swimming pool, epoxy, spray, aluminium, porch and deck paints)	50% a.v.

ITEM NO.	RELATED TARIFF HEADINGS	GOODS	RATE OF DUTY
11.15	3209.1090	Other, acrylic, excluding gloss latex	50% a.v.
11.16	3214.1010	Joint compounds	50% a.v.
11.17	3402.2060	Liquid Bleaches	60% a.v.
11.20	3923.3010	Plastic bottles	50% a.v.
11.33	4901.1000	Single sheets whether or not folded	20% a.v.
11.41	8507.1000	Lead-acid, of a kind used for starting piston engines	50%
11.42	9404.1000	Mattress supports	50% a.v.
11.43	9404.2190	Mattresses of cellular rubber or plastics, whether or not covered	50% a.v.
11.44	9404.2990	Of other material	50% a.v.

#### FOURTH SCHEDULE (Section 5)

##### EXEMPTION FROM DUTY

#### PART A

#### GOODS FOR GOVERNMENT, PUBLIC BODIES AND PRIVILEGED PERSONS AND INSTITUTIONS

Goods for use of the Governor-General.

1. The Governor-General.

(1) Goods for use of consulates and consular officers in such circumstances as may be specified by or under the Consular Relations and Commonwealth Officers Act.

2. Consular and diplomatic privileges.

(2) Goods for the use of diplomats officers and diplomatic officer in such circumstances as may be specified by the Minister.

(3) Such exemptions as the Minister may confer on members of duty approved international organizations.

Goods for the official use of an establishment wholly maintained and operated by a Foreign State, where the Government has entered into an agreement with the State for the setting up in The Bahamas of such establishment.

3. Establishments of Foreign States.

Goods for the use exclusively of The Bahamas National Trust and imported with the prior approval of the Minister.

4. Bahamas National Trust.

Goods imported with the prior approval of the Minister by a charitable organization for use exclusively for charitable purposes.

5. Charitable goods.

Goods, being gifts to the Government.

6. Gifts to Government.

#### PART B

#### GENERAL EXEMPTIONS

(1) The following goods for Floriculturist, Horticulturist, Agricultural Co-operative Societies and farmers registered with the Minister responsible for Agriculture-

1. Agricultural, floricultural, horticultural, fisheries and forest industry goods.

(i) Fertilisers;

(ii) Insecticides;

(iii) Acaricides;

(iv) Rodenticides;

(v) Fungicides;

(vi) Molluscicides;

(vii) Nematocides;

(viii) Herbicides;

(ix) Seeds;

- (x) Liners;
- (xi) Commercially prepared animal feeds for horses, poultry, swine, bovines, small ruminants, rabbits and fish;
- (xii) Shade cloth;
- (xiii) Ground Cover;
- (xiv) Plastic Mulch;
- (xv) Irrigation tubing, irrigation equipment and supplies;
- (xvi) Potting soil;
- (xvii) Portable Spray tanks;
- (xviii) Harvesting equipment;
- (xix) Pumps;
- (xx) Agriculture Sprayers; and
- (xxi) Farm Tractors.

(2) Where the goods specified by the Minister under sub-item (1) are purchased in The Bahamas by a Floriculturist, a Horticulturist and a farmer registered with the Minister responsible for Agriculture from farm stores and farming co-operatives certified by the Minister, the customs duties paid on those goods shall be refunded by the Comptroller of Customs.

(3) Goods specified by the Minister by Order for farmers registered with the Minister for Agriculture for use in the livestock and fish farming industries.

(4) Goods specified by the Minister by Order for fishermen registered with the Minister responsible for Fisheries for use in the commercial fishing and bone fishing industries.

The following aircraft parts and accessories for use of aircraft on scheduled international air services and for use by Bahamasair Holdings Limited-

[2. Aircraft parts and accessories.](#)

- (i) Aircraft accessories and instruments necessary for aircraft operations;
- (ii) lubricants, de-icing fluids, hydraulic and cooling fluids to be used for aircraft;
- (iii) equipment and machinery specifically designed for ground repair, maintenance and servicing aircraft for use within the limits of an airport; and
- (iv) catering equipment owned or leased by airport operators for use aboard aircraft.

(1) In the case of a passenger, who is not a returning resident, arriving in The Bahamas-

[3. Baggage of passengers.](#)

- (a) all baggage (Including wearing apparel, articles of personal effects, being the apparel, articles and effects and used abroad by such ) not intended for sale; and
- (b) alcoholic beverage not exceeding one quart of spirits and one quart of wine; and
- (c) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
- (d) any other-articles up to a value of \$100.00.

(2) In the case of a passenger who is a returning resident-

- (a) all household effects, wriing apparel, articles of personal, toilet articles and similar personal effects, being household effects, apparel, articles and effects proved to have bean taken out of The Bahamas by him; and
- (b) alcoholic beverages not exceeding one quart of spirits and one quart of wine; and
- (c) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
- (d) who is twelve years or older, any other articles not intended for sale nor for the purpose of any business, being article brought into The Bahamas by the resident up to a limit in value of \$300.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exempts from duty under this provision on two previous occasions during the same calendar year, except that where any resident (regardless

of age) is returning after an of one year or more, the limit of value of such articles shall be \$500.00.

(3) The provision of sub-items (1)(b), (1)(c), (2)(b) and (2)(c), shall apply only to adult passengers.

(4) For the purpose of this item, the expression "returning resident" means a person returning from a journey outside The , who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.

(5) Where an exemption is granted under sub-item (2)(d) to a returning resident, an entry to that effect shall be made by a Customs Officer in the travel document of the returning resident which shall be presented to the Customs Officer for that purpose.

When consigned to and for exhibition in public galleries, museums and other public institutions and not for resale.

4. Collector's pieces and works of art.

(1) Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes in public or private educational, scientific or cultural institutions, if approved by the Minister.

5. Educational, scientific and cultural goods.

(2) Scientific or other instruments, apparatus, equipment and materials imported for purposes of scientific research, or for use in schools and other educational and cultural institutions, if approved by the Minister.

(3) Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for use exclusively in public or private educational, scientific or cultural institutions, societies or broadcasting organizations, if approved by the Minister.

(4) Specially designed articles or raw materials for the educational, scientific, cultural or economic advancement of the handicapped, which are imported directly by institutions or organizations concerned with the welfare of the handicapped, if approved by the Minister.

(5) Any other goods not mentioned in sub-items (1) to (4), being goods for use exclusively in or by public or private educational institutions, if approved by the Minister.

(6) Equipment and materials imported for the research of the Acquired Immune Deficiency Syndrome (AIDS) and for the treatment or assistance of persons infected with AIDS or the Human Immune Deficiency Virus (HIV), if approved by the Minister.

(7) Specialized equipment imported for use by the handicapped, the chronically ill, and the elderly, if approved by the Minister.

Cups, shields, and similar articles having no other use except as trophies, awarded, or to be awarded, for military, civil or public service or for distinction in literature, art, science or sport.

6. Trophies.

Motor vessels, for use in inter-Island service, engines and other mechanical parts for such motor vessels imported with the prior approval of the Minister.

7. Motor vessels, engines and other mechanical parts used for inter-Island service.

(1) Raw materials specified by the Minister by Order for manufacturers registered with the Minister responsible for Trade and Industry for use in the manufacture of handicraft items or for use in cottage or light industries.

8. Production materials for cottage and light Industries.

(2) Processing equipment and garment manufacturing equipment for use in the manufacturing of handicraft items and garments in the cottage industry.

(3) Where any processing equipment and garment manufacturing equipment imported for use in the manufacture of handicraft, cottage and light industries under sub-item (2) is used by a manufacturer for any purpose other than that for which the exemption was granted the customs duties which would have been payable shall forthwith therefor become payable.

(4) The importation of goods and equipment under sub-items (1) and (2) shall be subject to such conditions as imposed by the Minister and shall be permitted for a period of one year and may be extended annually by the Minister for a further maximum aggregate period of five years.

Goods specified by the Minister by Order for commercial printers registered with the Minister responsible for Trade and Industry for use in the commercial printing industry.

9. Printing equipment and raw materials.

For use in the straw work industry.

10. Raffia substitutes.

All goods which the Minister is satisfied are intended for the relief of persons who

11. Relief goods.

have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the *Gazette*, to be an exigency which qualifies for the purposes of the exemption permitted under this item:

Provided that the importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the *Gazette*.

Samples, which by reason of importation in small quantities, limited sizes or mutilated condition, have no commercial value, provided also that they cannot be used for the normal purposes of goods of their kind.

[12. Samples of merchandise.](#)

Bahamian records and cassettes which are locally produced but printed and pressed abroad and are reimported into The Bahamas, if approved by the Minister.

[13. Bahamian records and cassettes.](#)

(1) Any new motor vehicle imported between 1 July 1999 and 30 June 2000 for use as a taxicab, livery, tour car or any new omnibus imported for use in an omnibus franchise.

[14. Taxicabs and omnibuses.](#)

(2) Where any new motor vehicle is purchased in The Bahamas between 1 July 1999 and 30 June 2000 for use as a taxicab, livery, tour car or omnibus the customs duties paid on the said motor vehicle shall be refunded by the Comptroller of Customs.

(3) Where any new motor vehicle is imported or purchased in The Bahamas for use as a taxicabs livery, tour car or omnibus as specified in sub-items (1) and (2) and the said motor vehicle is used for any purpose other than that of a taxicab livery, tour car or omnibus, imported for use in an omnibus franchise, the customs duties which would have been payable shall forthwith therefor become payable and the customs duties which were refunded shall be payable.

(4) The importation or purchase in The Bahamas of any new vehicle under sub-items (1) and (2) may be extended by the Minister by Order for a further period not exceeding one year.

Any vessel in respect of which there is in existence a permit issued pursuant to Section 4 of the Boat Registration Act.

[15. Permit under Boat Registration Act.](#)

The following goods imported with the prior approval of the Minister by a religious organization for the exclusive use of the religious organization.

[16. Religious goods.](#)

- (i) Organs;
- (ii) Pianos;
- (iii) Drums;
- (iv) Tambourines;
- (v) Trumpets;
- (vi) Saxophones;
- (vii) Guitars;
- (viii) Other musical instruments
- (ix) Bells;
- (x) Altar Candles;
- (xi) Stained Glass Windows
- (xii) Communion Wafers;
- (xiii) Wine & Water Clarets;
- (xiv) Torches;
- (xv) Holy Water Vessels;
- (xvi) Chalices;
- (xvii) Ciboria (Wafers)
- (xviii) Bread Containers;
- (xix) Tabernacles;
- (xx) Crucifixes (Crosses);
- (xxi) Communion Linens;

(xxii) Communion Glasses;

(xxiii) Statues;

(xxiv) Altar Wine;

(xxv) Altar and Accessories;

Hackney carriages as defined in section 2 of the Cabs Act imported with the prior approval of the Minister.

[17. Hackney carriages.](#)

Fresh water, imported in bulk for use in Inagua and any other Island specified by the Minister by Order.

[18. Potable water.](#)

Parts imported in respect of vessels in The Bahamas under a Temporary Cruising Permit in Form No: C-39 issued under the Customs Regulations.

[19. Parts for temporary cruising vessels.](#)

Promotional Articles for touristic purposes being records, tapes and other recorded media for sound or similarly record phenomena imported with the prior approval of the Minister on the recommendation of the Minister of Tourism.

[20. Promotional articles For touristic purposes.](#)

Bahamian art works which are produced locally but reproduced abroad by mechanical or photomechanical process and are re-imported into The Bahamas with the approval of the Comptroller.

[21. Bahamian art work.](#)

Materials used to restore and maintain historic buildings which are registered in the national register.

[22. Historic buildings.](#)

Materials imported for the rehabilitation and refurbishment of hotels in the Family Islands (including Grand Bahama) and hotels in New Providence with fifty rooms or less for a period of eighteen months from the commencement of this Act.

[23. Hotels in the Family Islands and New Providence with fifty rooms or less.](#)

Goods referred to in item 1 of this Part which are manufactured or processed in the Port Area by manufacturers registered with and approved by the Minister responsible for Trade and Industry and removed to any other part of The Bahamas.

[24. Goods manufactured or processed in the Port Area.](#)

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[\*]Repealed and replaced by Act No. 5 of 2003

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[ii]See also Second Schedule

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[\[cdlxxxvi\]](#) The underlined portion of this Note constitutes an optional text.

[cdlxxxvij]Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

[cdlxxxviii]See also Second Schedule

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