

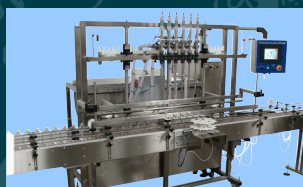


Department of Revenue & Customs  
Ministry of Finance  
Royal Government of Bhutan

# Bhutan Trade Classification & Tariff Schedule Sixth Edition

# 2017

Bhutan Trade Classification & Tariff Schedule | Sixth Edition



## **TABLE OF CONTENTS**

### **SECTION I LIVE ANIMALS; ANIMAL PRODUCTS**

#### **Section Notes.**

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

### **SECTION II VEGETABLE PRODUCTS**

#### **Section Note.**

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 medical plants; straw and fodder.
13. Lac; gums, resins and other vegetable sap and extracts.
14. Vegetable plating 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 or oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

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

#### **Section Note.**

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastry cooks' products.

20. Preparations of vegetables, fruit, nuts, or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

## **SECTION V MINERAL PRODUCTS**

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

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

### **Section Notes.**

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare- earth metals, of radioactive elements and of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilizers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring 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, modeling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

## **SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

### **Section Notes.**

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

## **SECTION VIII**

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

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

## **SECTION IX**

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

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

## **SECTION X**

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

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

## **SECTION XI**

### **TEXTILES AND TEXTILE ARTICLES**

#### **Section Notes.**

- 50. Silk.
- 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52. Cotton.
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54. Man-made filaments; strip and the like of man-made textile materials.
- 55. Man-made staple fibres.
- 56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cable 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 and crocheted fabrics.
- 61. Articles of apparel and clothing accessories, knitted or crocheted.
- 62. Articles of apparel and clothing accessories, not knitted or crocheted.
- 63. Other made up textile articles; sets; worn clothing and woven textile articles; rags.

## **SECTION XII**

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

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

## **SECTION XIII**

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

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

## **SECTION XIV**

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

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

## **SECTION XV**

### **BASE METALS AND ARTICLES OF BASE METAL**

#### **Section Notes.**

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminum and articles thereof.
- 77. *(Reserved for possible future use in the harmonized system).*
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.

- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

#### **SECTION XVI**

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

#### **Section Notes.**

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

#### **SECTION XVII**

### **VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

#### **Section Notes.**

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

#### **SECTION XVIII**

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

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

#### **SECTION XIX**

### **ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

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

**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

- 94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95. Toys, games and sports requisites; parts and accessories thereof.
- 96. Miscellaneous manufactured articles.

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

- 97. Works of art, collectors' pieces and antiques.
- 98. Codes for special transactions.
- 99. *(Reserved for special uses).*

## GENERAL RULES FOR THE INTERPRETATION OF THE BHUTAN TRADE CLASSIFICATION

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 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 in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires



**Section I**  
**LIVE ANIMALS; ANIMAL PRODUCTS**

**Note**

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 03.01, 03.06, 03.07 or 03.08;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>01.01</b>		<b>Live horses, asses, mules and hinnies.</b>				
		- Horses:				
	0101.21.00	- - Pure-bred breeding animals	NMB	30	-	-
	0101.29.00	- - Other	NMB	30	-	-
	0101.30.00	- Asses	NMB	30	-	-
	0101.90.00	- Other	NMB	30	-	-
<b>01.02</b>		<b>Live bovine animals.</b>				
		- Cattle:				
	0102.21.00	- - Pure-bred breeding animals	NMB	30	-	-
	0102.29.00	- - Other	NMB	30	-	-
		- Buffalo:				
	0102.31.00	- - Pure-bred breeding animals	NMB	30	-	-
	0102.39.00	- - Other	NMB	30	-	-
	0102.90.00	- Other	NMB	30	-	-
<b>01.03</b>		<b>Live swine.</b>				
	0103.10.00	- Pure-bred breeding animals	NMB	30	-	-
		- Other:				
	0103.91.00	- - Weighing less than 50 kg	NMB	30	-	-
	0103.92.00	- - Weighing 50 kg or more	NMB	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
01.04	Live sheep and goats.					
	0104.10.00	- Sheep	NMB	30	-	-
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.					
		- Weighing not more than 185 g :				
	0105.11.00	- - Fowls of the species Gallus domesticus	NMB	30	-	-
	0105.12.00	- - Turkeys	NMB	30	-	-
	0105.13.00	- - Ducks	NMB	30	-	-
	0105.14.00	- - Geese	NMB	30	-	-
	0105.15.00	- - Guinea fowls	NMB	30	-	-
		- Other :				
	0105.94.00	- - Fowls of the species Gallus domesticus	NMB	30	-	-
	0105.99.00	- - Other	NMB	30	-	-
01.06	Other live animals.					
		- Mammals :				
	0106.11.00	- - Primates	NMB	30	-	-
	0106.12.00	- - Whales, dolphins and porpoises (mammals of the order cetacea); manatees and dugongs (mammals of the order sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	NMB	30	-	-
	0106.13.00	- - Camels and other camelids (Camelidae )	NMB	30	-	-
	0106.14.00	- - Rabbits and hares	NMB	30	-	-
	0106.19.00	- - Other	NMB	30	-	-
	0106.20.00	- Reptiles (including snakes and turtles)	NMB	30	-	-
		- Birds :				
	0106.31.00	- - Birds of prey	NMB	30	-	-
	0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	NMB	30	-	-
	0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae )	NMB	30	-	-
	0106.39.00	- - Other	NMB	30	-	-
		- Insects :				
	0106.41.00	- - Bees	NMB	30	-	-
	0106.49.00	- - Other	NMB	30	-	-
	0106.90.00	- Other	NMB	30	-	-

**Chapter 2**  
**MEAT AND EDIBLE MEAT OFFAL.**

**Note**

1.- This Chapter does not cover :

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled.</b>				
	0201.10.00	- Carcasses and half-carcasses	KGM	30	-	-
	0201.20.00	- Other cuts with bone in	KGM	30	-	-
	0201.30.00	- Boneless	KGM	30	-	-
<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>				
	0202.10.00	- Carcasses and half-carcasses	KGM	30	-	-
	0202.20.00	-Other cuts with bone in	KGM	30	-	-
	0202.30.00	- Boneless	KGM	30	-	-
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen.</b>				
		- Fresh or chilled:				
	0203.11.00	- -Carcasses and half-carcasses	KGM	30	-	-
	0203.12.00	- -Hams, shoulders and cuts thereof, with bone in	KGM	30	-	-
	0203.19.00	- -Other	KGM	30	-	-
		-Frozen:				
	0203.21.00	- -Carcasses and half-carcasses	KGM	30	-	-
	0203.22.00	- -Hams, shoulders and cuts thereof, with bone in	KGM	30	-	-
	0203.29.00	- -Other	KGM	30	-	-
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>				
	0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	KGM	30	-	-
		-Other meat of sheep, fresh or chilled:				
	0204.21.00	- -Carcasses and half-carcasses	KGM	30	-	-
	0204.22.00	- -Other cuts with bone in	KGM	30	-	-
	0204.23.00	- -Boneless	KGM	30	-	-
	0204.30.00	-Carcasses and half-carcasses of lamb, frozen	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		-Other meat of sheep, frozen:				
	0204.42.00	- -Other cuts with bone in	KGM	30	-	-
	0204.43.00	- -Boneless	KGM	30	-	-
	0204.50.00	-Meat of goats	KGM	30	-	-
<b>02.05</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>					
	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	KGM	30	-	-
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>					
	0206.10.00	-Of bovine animals, fresh or chilled	KGM	30	-	-
		-Of bovine animals, frozen :				
	0206.21.00	- -Tongues	KGM	30	-	-
	0206.22.00	- -Livers	KGM	30	-	-
	0206.29.00	- -Other	KGM	30	-	-
	0206.30.00	-Of swine, fresh or chilled	KGM	30	-	-
		-Of swine, frozen :				
	0206.41.00	- -Livers	KGM	30	-	-
	0206.49.00	- -Other	KGM	30	-	-
	0206.80.00	-Other, fresh or chilled	KGM	30	-	-
	0206.90.00	-Other, frozen	KGM	30	-	-
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>					
		-Of fowls of the species Gallus domesticus :				
	0207.11.00	- - Not cut in pieces, fresh or chilled	KGM	30	-	-
	0207.12.00	- - Not cut in pieces, frozen	KGM	30	-	-
	0207.13.00	- - Cuts and offal, fresh or chilled	KGM	30	-	-
	0207.14.00	- - Cuts and offal, frozen	KGM	30	-	-
		-Of turkeys :				
	0207.24.00	- - Not cut in pieces, fresh or chilled	KGM	30	-	-
	0207.25.00	- - Not cut in pieces, frozen	KGM	30	-	-
	0207.26.00	- - Cuts and offal, fresh or chilled	KGM	30	-	-
	0207.27.00	- - Cuts and offal, frozen	KGM	30	-	-
		-Of ducks:				
	0207.41.00	- - Not cut in pieces, fresh or chilled	KGM	30	-	-
	0207.42.00	- - Not cut in pieces, frozen	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0207.43.00	-- Fatty livers, fresh or chilled	KGM	30	-	-
	0207.44.00	-- Other, fresh or chilled	KGM	30	-	-
		-Of geese:				
	0207.51.00	-- Not cut in pieces, fresh or chilled	KGM	30	-	-
	0207.52.00	-- Not cut in pieces, frozen	KGM	30	-	-
	0207.53.00	-- Fatty livers, fresh or chilled	KGM	30	-	-
	0207.54.00	-- Other, fresh or chilled	KGM	30	-	-
	0207.55.00	-- Other, frozen	KGM	30	-	-
	0207.60.00	-- Of guinea fowls	KGM	30	-	-
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>					
	0208.10.00	-- Of rabbits or hares	KGM	30	-	-
	0208.30.00	-- Of primates	KGM	30	-	-
	0208.40.00	-Of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)				
	0208.50.00	- Of reptiles (including snakes and turtles)	KGM	30	-	-
	0208.60.00	- Of camels and other camelids (Camelidae)	KGM	30	-	-
	0208.90.00	-Other	KGM	30	-	-
<b>02.09</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>					
	0209.10.00	-Of pigs	KGM	30	-	-
	0209.90.00	-Other	KGM	30	-	-
<b>02.10</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat and meat offal.</b>					
		-Meat of swine :				
	0210.11.00	- -Hams, shoulders and cuts thereof, with bone in	KGM	30	-	-
	0210.12.00	- -Bellies (streaky) and cuts thereof	KGM	30	-	-
	0210.19.00	-- Other	KGM	30	-	-
	0210.20.00	-Meat of bovine animals	KGM	30	-	-
		-Other, including edible flours and meals of meat offal				
	0210.91.00	- -Of primates	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0210.92.00	- - Of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	KGM	30	-	-
	0210.93.00	- -Of reptiles (including snakes and turtles)	KGM	30	-	-
	0210.99.00	- -Other	KGM	30	-	-

**CHAPTER 3**  
**FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES.**

**Note.**

1.- This Chapter does not cover :

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>03.01</b>	<b>Live fish.</b>					
		- Ornamental fish :				
	0301.11.00	- - Freshwater	KGM	30	-	-
	0301.19.00	- - Other	KGM	30	-	-
		-Other live fish :				
	0301.91.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	KGM	30	-	-
	0301.92.00	- - Eels ( <i>Anguilla</i> spp.)	KGM	30	-	-
	0301.93.00	- - Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	KGM	30	-	-
	0301.94.00	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	KGM	30	-	-
	0301.95.00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0301.99.00	-- Other	KGM	30	-	-
<b>03.02</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>					
		- Salmonidae, excluding edible fish offal of subheading 0302.99 :				
	0302.11.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	KGM	30	-	-
	0302.13.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	KGM	30	-	-
	0302.14.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	KGM	30	-	-
	0302.19.00	- - Other	KGM	30	-	-
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99 :				
	0302.21.00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	KGM	30	-	-
	0302.22.00	- - Plaice (Pleuronectes platessa)	KGM	30	-	-
	0302.23.00	- - Sole (Solea spp.)	KGM	30	-	-
	0302.24.00	- - Turbots (Psetta maxima)	KGM	30	-	-
	0302.29.00	- - Other	KGM	30	-	-
		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99:				
	0302.31.00	- - Albacore or longfinned tunas (Thunnus alalunga)	KGM	30	-	-
	0302.32.00	- - Yellowfin tunas (Thunnus albacares)	KGM	30	-	-
	0302.33.00	- - Skipjack or stripe-bellied bonito	KGM	30	-	-
	0302.34.00	- - Bigeye tunas (Thunnus obesus)	KGM	30	-	-
	0302.35.00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	KGM	30	-	-
	0302.36.00	- - Southern bluefin tunas (Thunnus maccoyii)	KGM	30	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0302.39.00	-- Other -Herrings (Clupea harengus, Clupea pal-lasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99 :	KGM	30	-	-
	0302.41.00	- - Herrings (Clupea harengus, Clupea pal-lasii)	KGM	30	-	-
	0302.42.00	- - Anchovies (Engraulis spp.)	KGM	30	-	-
	0302.43.00	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	KGM	30	-	-
	0302.44.00	- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	KGM	30	-	-
	0302.45.00	- - Jack and horse mackerel (Trachurus spp.)	KGM	30	-	-
	0302.46.00	- - Cobia (Rachycentron canadum)	KGM	30	-	-
	0302.47.00	- - Swordfish (Xiphias gladius)	KGM	30	-	-
	0302.49.00	- - Other - Fish of the families Bregmaceroidea, Euclichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Murænolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 :	KGM	30	-	-
	0302.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	KGM	30	-	-
	0302.52.00	- - Haddock (Melanogrammus aeglefinus)	KGM	30	-	-
	0302.53.00	- - Coalfish (Pollachius virens)	KGM	30	-	-
	0302.54.00	- - Hake (Merluccius spp., Urophycis spp.)	KGM	30	-	-
	0302.55.00	- - Alaska Pollack (Theragra chalcogramma)	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0302.56.00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	KGM	30	-	-
	0302.59.00	-- Other - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snake-heads ( <i>Channa</i> spp.), excluding edible fish offal of subheading 0302.91 to 0302.99 :	KGM	30	-	-
	0302.71.00	-- Tilapias ( <i>Oreochromis</i> spp.)	KGM	30	-	-
	0302.72.00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	KGM	30	-	-
	0302.73.00	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	KGM	30	-	-
	0302.74.00	-- Eels ( <i>Anguilla</i> spp. )	KGM	30	-	-
	0302.79.00	-- Other - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :	KGM	30	-	-
	0302.81.00	-- Dogfish and other sharks	KGM	30	-	-
	0302.82.00	-- Rays and skates ( <i>Rajidae</i> )	KGM	30	-	-
	0302.83.00	-- Toothfish ( <i>Dissostichus</i> spp.)	KGM	30	-	-
	0302.84.00	-- Seabass ( <i>Dicentrarchus</i> spp.)	KGM	30	-	-
	0302.85.00	-- Seabream ( <i>Sparidae</i> )	KGM	30	-	-
	0302.89.00	-- Other - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :	KGM	30	-	-
	0302.91.00	-- Livers, roes and milt	KGM	30	-	-
	0302.92.00	-- Shark fins	KGM	30	-	-
	0302.99.00	-- Other	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.					
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.11.00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	KGM	30	-	-
	0303.12.00	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	KGM	30	-	-
	0303.13.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	KGM	30	-	-
	0303.14.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	KGM	30	-	-
	0303.19.00	- - Other	KGM	30	-	-
		- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp.), Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99 :				
	0303.23.00	- - Tilapias (Oreochromis spp.)	KGM	30	-	-
	0303.24.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	KGM	30	-	-
	0303.25.00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	KGM	30	-	-
	0303.26.00	- - Eels (Anguilla spp.)	KGM	30	-	-
	0303.29.00	- - Other	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.31.00	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	KGM	30	-	-
	0303.32.00	- - Plaice ( <i>Pleuronectes platessa</i> )	KGM	30	-	-
	0303.33.00	- - Sole ( <i>Solea</i> spp.)	KGM	30	-	-
	0303.34.00	- - Turbots ( <i>Psetta maxima</i> )	KGM	30	-	-
	0303.39.00	- - Other	KGM	30	-	-
		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ), excluding edible fish offal of subheading 0303.91 to 0303.99:				
	0303.41.00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	KGM	30	-	-
	0303.42.00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	KGM	30	-	-
	0303.43.00	- - Skipjack or stripe-bellied bonito	KGM	30	-	-
	0303.44.00	- - Bigeye tunas ( <i>Thunnus obesus</i> )	KGM	30	-	-
	0303.45.00	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	KGM	30	-	-
	0303.46.00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	KGM	30	-	-
	0303.49.00	- - Other	KGM	30	-	-
		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheading 0303.91 to 0303.99 :				
	0303.51.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0303.53.00	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	KGM	30	-	-
	0303.54.00	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	KGM	30	-	-
	0303.55.00	- - Jack and horse mackerel ( <i>Trachurus</i> spp.)	KGM	30	-	-
	0303.56.00	- - Cobia ( <i>Rachycentron canadum</i> )	KGM	30	-	-
	0303.57.00	- - Swordfish ( <i>Xiphias gladius</i> )	KGM	30	-	-
	0303.59.00	- - Other  - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Mu-raenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99 :	KGM	30	-	-
	0303.63.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	KGM	30	-	-
	0303.64.00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	KGM	30	-	-
	0303.65.00	- - Coalfish ( <i>pollachius virens</i> )	KGM	30	-	-
	0303.66.00	- - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	KGM	30	-	-
	0303.67.00	- - Alaska Pollack ( <i>Theragra chalcogramma</i> )	KGM	30	-	-
	0303.68.00	- - Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	KGM	30	-	-
	0303.69.00	- - Other  - Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 :	KGM	30	-	-
	0303.81.00	- - Dogfish and other sharks	KGM	30	-	-
	0303.82.00	- - Rays and skates ( <i>Rajidae</i> )	KGM	30	-	-
	0303.83.00	- - Toothfish ( <i>Dissostichus</i> spp.)	KGM	30	-	-
	0303.84.00	- - Seabass ( <i>Dicentrarchus</i> spp.)	KGM	30	-	-
	0303.89.00	- - Other  - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	KGM	30	-	-
	0303.91.00	- - Livers, roes and milt	KGM	30	-	-
	0303.92.00	- - Shark fins	KGM	30	-	-
	0303.99.00	- - Other	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>03.04</b>		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>				
		- Fresh or chilled fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) :				
	0304.31.00	- - Tilapias ( <i>Oreochromis</i> spp.)	KGM	30	-	-
	0304.32.00	- - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	KGM	30	-	-
	0304.33.00	- - Nile Perch ( <i>Lates niloticus</i> )	KGM	30	-	-
	0304.39.00	- - Other	KGM	30	-	-
		- Fresh or chilled fillets of other fish:				
	0304.41.00	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	KGM	30	-	-
	0304.42.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	KGM	30	-	-
	0304.43.00	- - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	KGM	30	-	-
	0304.44.00	- - Fish of the families <i>Bregmacrotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	KGM	30	-	-
	0304.45.00	- - Swordfish ( <i>xiphias gladius</i> )	KGM	30	-	-
	0304.46.00	- - Toothfish ( <i>Dissostichus</i> spp.)	KGM	30	-	-
	0304.47.00	- - Dogfish and other sharks	KGM	30	-	-
	0304.48.00	- - Rays and skates ( <i>Rajidae</i> )	KGM	30	-	-
	0304.49.00	- - Other	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other, fresh or chilled:				
	0304.51.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)".	KGM	30	-	-
	0304.52.00	- - Salmonidae	KGM	30	-	-
	0304.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	30	-	-
	0304.54.00	- - Swordfish (Xiphias gladius)	KGM	30	-	-
	0304.55.00	- - Toothfish (Dissostichus spp.)	KGM	30	-	-
	0304.56.00	- - Dogfish and other sharks	KGM	30	-	-
	0304.57.00	- - Rays and skates (Rajidae)	KGM	30	-	-
	0304.59.00	- - Other	KGM	30	-	-
		- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :				
	0304.61.00	- - Tilapias (Oreochromis spp.)	KGM	30	-	-
	0304.62.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	KGM	30	-	-
	0304.63.00	- - Nile Perch (Lates niloticus)	KGM	30	-	-
	0304.69.00	- - Other	KGM	30	-	-
		-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :				
	0304.71.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0304.72.00	-- Haddock (Melanogrammus aeglefinus)	KGM	30	-	-
	0304.73.00	-- Coalfish (Pollachius virens)	KGM	30	-	-
	0304.74.00	-- Hake (Merluccius spp., Urophycis spp.)	KGM	30	-	-
	0304.75.00	-- Alaska Pollack (Theragra chalcogramma)	KGM	30	-	-
	0304.79.00	-- Other	KGM	30	-	-
		- Frozen fillets of other fish:				
	0304.81.00	- - Pacific salmon( Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon(Huchohucho)	KGM	30	-	-
	0304.82.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	KGM	30	-	-
	0304.83.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,Scophthalmidae and Citharidae)	KGM	30	-	-
	0304.84.00	-- Swordfish (Xiphias gladius)	KGM	30	-	-
	0304.85.00	-- Toothfish (Dissostichus spp.)	KGM	30	-	-
	0304.86.00	-- Herrings (Clupea harengus, Clupea palasii)	KGM	30	-	-
	0304.87.00	- - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	KGM	30	-	-
	0304.88.00	- - Dogfish, other sharks, rays and skates (Rajidae)	KGM	30	-	-
	0304.89.00	-- Other	KGM	30	-	-
		- Other, frozen:				
	0304.91.00	-- Swordfish (xiphias gladius)	KGM	30	-	-
	0304.92.00	-- Toothfish (dissostichus spp)	KGM	30	-	-
	0304.93.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)".	KGM	30	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0304.94.00	- - Alaska Pollack (Theragra chalcogramma)	KGM	30	-	-
	0304.95.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	KGM	30	-	-
	0304.96.00	- - Dogfish and other sharks	KGM	30	-	-
	0304.97.00	- - Rays and skates (Rajidae)	KGM	30	-	-
	0304.99.00	- - Other	KGM	30	-	-
<b>03.05</b>	<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>					
	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	KGM	30	-	-
	0305.20.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine". - Fish fillets, dried, salted or in brine, but not smoked :	KGM	30	-	-
	0305.31.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)".	KGM	30	-	-
	0305.32.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	30	-	-
	0305.39.00	- - Other - Smoked fish, including fillets, other than edible fish offal :	KGM	30	-	-
	0305.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	KGM	30	-	-
	0305.43.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	KGM	30	-	-
	0305.44.00	- - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snake-heads ( <i>Channa</i> spp.)".	KGM	30	-	-
	0305.49.00	- - Other - Dried fish, other than edible fish offal, whether or not salted but not smoked :	KGM	30	-	-
	0305.51.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	KGM	30	-	-
	0305.52.00	- - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snake-heads ( <i>Channa</i> spp.)	KGM	30	-	-
	0305.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0305.54.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea palasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )	KGM	30	-	-
	0305.59.00	- - Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	KGM	30	-	-
	0305.61.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea palasii</i> )	KGM	30	-	-
	0305.62.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	KGM	30	-	-
	0305.63.00	- - Anchovies ( <i>Engraulis</i> spp.)	KGM	30	-	-
	0305.64.00	- - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)".	KGM	30	-	-
	0305.69.00	- - Other - Fish fins, heads, tails, maws and other edible fish offal :	KGM	30	-	-
	0305.71.00	- - Shark fins	KGM	30	-	-
	0305.72.00	- - Fish heads, tails and maws	KGM	30	-	-
	0305.79.00	- - Other	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>03.06</b>		<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>				
		- Frozen:				
	0306.11.00	- - Rock lobster and other sea crawfish (Palaemon spp., Panulirus spp., Jasus spp.)	KGM	30	-	-
	0306.12.00	- - Lobsters (Homarus spp.)	KGM	30	-	-
	0306.14.00	- - Crabs	KGM	30	-	-
	0306.15.00	- - Norway lobsters (Nephrops norvegicus)	KGM	30	-	-
	0306.16.00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	KGM	30	-	-
	0306.17.00	- - Other shrimps and prawns	KGM	30	-	-
	0306.19.00	- -Other, including flours, meals and pellets of crustaceans, fit for human consumption	KGM	30	-	-
		- Live, fresh or chilled :				
	0306.31.00	- - Rock lobster and other sea crawfish (Palaemon spp., Panulirus spp., Jasus spp.)	KGM	30	-	-
	0306.32.00	- - Lobsters (Homarus spp.)	KGM	30	-	-
	0306.33.00	- - Crabs	KGM	30	-	-
	0306.34.00	- - Norway lobsters (Nephrops norvegicus)	KGM	30	-	-
	0306.35.00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	KGM	30	-	-
	0306.36.00	- - Other shrimps and prawns	KGM	30	-	-
	0306.39.00	- -Other, including flours, meals and pellets of crustaceans, fit for human consumption	KGM	30	-	-
		- Other :				
	0306.91.00	- - Rock lobster and other sea crawfish (Palaemon spp., Panulirus spp., Jasus spp.)	KGM	30	-	-
	0306.92.00	- - Lobsters (Homarus spp.)	KGM	30	-	-
	0306.93.00	- - Crabs	KGM	30	-	-
	0306.94.00	- - Norway lobsters (Nephrops norvegicus)	KGM	30	-	-
	0306.95.00	- - Shrimps and prawns	KGM	30	-	-
	0306.99.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>03.07</b>		<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</b>				
		-Oysters:				
	0307.11.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.12.00	- - Frozen	KGM	30	-	-
	0307.19.00	- - Other	KGM	30	-	-
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:				
	0307.21.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.22.00	- - Frozen	KGM	30	-	-
	0307.29.00	- - Other	KGM	30	-	-
		- Mussels (Mytilus spp., Perna spp.):				
	0307.31.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.32.00	- - Frozen	KGM	30	-	-
	0307.39.00	- - Other	KGM	30	-	-
		- Cuttle fish and squid :				
	0307.42.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.43.00	- - Frozen	KGM	30	-	-
	0307.49.00	- - Other	KGM	30	-	-
		- Octopus (Octopus spp.):				
	0307.51.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.52.00	- - Frozen	KGM	30	-	-
	0307.59.00	- - Other	KGM	30	-	-
	0307.60.00	- Snails, other than sea snails Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semeiidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	KGM	30	-	-
	0307.71.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.72.00	- - Frozen	KGM	30	-	-
	0307.79.00	- - Other	KGM	30	-	-
		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :				
	0307.81.00	- - Live, fresh or chilled abalone (Haliotis spp.)	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0307.82.00	- - Live, fresh or chilled stromboid conchs (Strombus spp.)	KGM	30	-	-
	0307.83.00	- - Frozen abalone (Haliotis spp.)	KGM	30	-	-
	0307.84.00	- - Frozen stromboid conchs (Strombus spp.)	KGM	30	-	-
	0307.87.00	- - Other abalone (Haliotis spp.)	KGM	30	-	-
	0307.88.00	- - Other stromboid conchs (Strombus spp.)	KGM	30	-	-
		- Other, including flours, meals and pellets, fit for human consumption:				
	0307.91.00	- - Live, fresh or chilled	KGM	30	-	-
	0307.92.00	- - Frozen	KGM	30	-	-
	0307.99.00	- - Other	KGM	30	-	-
<b>03.08</b>	<b>Aquatic invertebrates other than crustaceans and molluscs, live,. fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours,meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b>					
		- Sea cucumbers (Stichopus japonicus, Holothuroidea):				
	0308.11.00	- - Live, fresh or chilled	KGM	30	-	-
	0308.12.00	- - Frozen	KGM	30	-	-
	0308.19.00	- - Other	KGM	30	-	-
		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):				
	0308.21.00	- - Live, fresh or chilled	KGM	30	-	-
	0308.22.00	- - Frozen	KGM	30	-	-
	0308.29.00	- - Other	KGM	30	-	-
	0308.30.00	- Jellyfish (rhopilema spp.)	KGM	30	-	-
	0308.90.00	- Other	KGM	30	-	-

**CHAPTER 4**  
**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes.**

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

**Subheading Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>04.01</b>		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>				
	0401.10.00	- Of a fat content, by weight, not exceeding 1%	KGM	50	10	-
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:				
	0401.20.10	- - Of a fat content, by weight, exceeding 1% but not exceeding 6% (fresh)	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
04.02	0401.20.20	- - - Of a fat content, by weight, exceeding 1% but not exceeding 6% (processed)	KGM	50	10	-
	0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	KGM	50	10	-
	0401.50.00	- Of a fat content, by weight, exceeding 10%	KGM	50	10	-
	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>					
	0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	KGM	50	10	-
	0402.21.00	- - Not containing added sugar or other sweetening matter	KGM	50	10	-
	0402.29.00	- - Other - Other :	KGM	50	10	-
	0402.91.00	- - Not containing added sugar or other sweetening matter	KGM	50	10	-
	0402.99.00	- - Other	KGM	50	10	-
	<b>04.03 Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>					
04.04	0403.10.00	- Yogurt	KGM	50	10	-
	0403.90.00	- Other	KGM	50	10	-
	<b>04.04 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>					
04.05	0404.10.00	- Whey, and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	KGM	50	10	-
	0404.90.00	- Other	KGM	50	10	-
	<b>04.05 Butter and other fats and oils derived from milk; dairy spreads.</b>					
	0405.10	- Butter:				
	0405.10.10	- - - Butter, fresh	KGM	50	-	-
	0405.10.20	- - - Butter, processed	KGM	50	10	-
	0405.20.00	- Dairy spreads	KGM	50	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0405.90.00	- Other	KGM	50	10	-
<b>04.06</b>		<b>Cheese and curd.</b>				
	0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	KGM	50	-	-
	0406.20.00	- Grated or powdered cheese, of all kinds	KGM	50	10	-
	0406.30.00	- Processed cheese, not grated or powdered	KGM	50	10	-
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti	KGM	50	10	-
	0406.90.00	- Other cheese	KGM	50	10	-
<b>04.07</b>		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>				
		- Fertilised eggs for incubation:				
	0407.11.00	- - Of fowls of the species gallus domesticus	KGM	50	-	-
	0407.19.00	- - Other	KGM	50	-	-
		- Other fresh eggs:				
	0407.21.00	- - Of fowls of the species Gallus domesticus	KGM	50	-	-
	0407.29.00	- - Other	KGM	50	-	-
	0407.90.00	- - Others	KGM	50	-	-
<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:				
	0408.11.00	- - Dried	KGM	50	10	-
	0408.19.00	- - Other	KGM	50	10	-
		- Other:				
	0408.91.00	- - Dried	KGM	50	10	-
	0408.99.00	- - Other	KGM	50	10	-
<b>04.09</b>		<b>Natural honey.</b>				
	0409.00.00	Natural honey	KGM	50	10	-
<b>04.10</b>		<b>Edible products of animal origin, not elsewhere specified or included.</b>				
	0410.00.00	Edible products of animal origin, not elsewhere specified or included	KGM	50	10	-

**CHAPTER 5**  
**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>05.01</b>		<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>				
	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	KGM	30	5	-
<b>05.02</b>		<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>				
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	KGM	30	5	-
	0502.90.00	- Other	KGM	30	5	-
<b>[05.03]</b>						
<b>05.04</b>		<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>				
	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	KGM	30	5	-
<b>05.05</b>		<b>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.</b>				
	0505.10.00	- Feathers of a kind used for stuffing; down	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0505.90.00	- Other	KGM	30	5	-
<b>05.06</b>		<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>				
	0506.10.00	- Ossein and bones treated with acid	KGM	30	5	-
	0506.90.00	- Other	KGM	30	5	-
<b>05.07</b>		<b>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.</b>				
	0507.10.00	- Ivory; ivory powder and waste	KGM	30	5	-
	0507.90.00	- Other	KGM	30	5	-
<b>05.08</b>		<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>				
	0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	KGM	30	5	-
<b>[05.09]</b>						
<b>05.10</b>		<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>				
	0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	KGM	30	5	-
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead. animals of Chapter 1 or 3, unfit for human consumption.</b>				
	0511.10.00	- Bovine semen	KGM	30	5	-
		- Other:				
	0511.91.00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 03	KGM	30	5	-
	0511.99.00	- - Other	KGM	30	5	-

**SECTION II  
VEGETABLE PRODUCTS**

**Note.**

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

**CHAPTER 6  
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND  
ORNAMENTAL FOLIAGE**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>06.01</b>		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of 12.12.</b>				
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	KGM	30	-	-
	0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	KGM	30	-	-
<b>06.02</b>		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>				
	0602.10.00	- Unrooted cuttings and slips	KGM	30	-	-
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	KGM	30	-	-
	0602.30.00	- Rhododendrons and azaleas, grafted or not	KGM	30	-	-
	0602.40.00	- Roses, grafted or not	KGM	30	-	-
	0602.90.00	- Other	KGM	30	-	-
<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>				
		- Fresh:				
	0603.11.00	- - Roses	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0603.12.00	- - Carnations	KGM	30	-	-
	0603.13.00	- - Orchids	KGM	30	-	-
	0603.14.00	- - Chrysanthemums	KGM	30	-	-
	0603.15.00	- - Lilies (lilium spp .)	KGM	30	-	-
	0603.19.00	- - Other	KGM	30	-	-
	0603.90.00	- Other	KGM	30	-	-
<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 ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>					
	0604.20.00	- Fresh	KGM	30	-	-
	0604.90.00	- Other	KGM	30	-	-

## CHAPTER 7 EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>07.01</b>		<b>Potatoes, fresh or chilled.</b>				
	0701.10.00	- Seed	KGM	50	-	-
	0701.90.00	- Other	KGM	50	-	-
<b>07.02</b>		<b>Tomatoes, fresh or chilled.</b>				
	0702.00.00	Tomatoes, fresh or chilled	KGM	50	-	-
<b>07.03</b>		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>				
	0703.10.00	- Onions and shallots	KGM	50	-	-
	0703.20.00	- Garlic	KGM	50	-	-
	0703.90.00	- Leeks and other alliaceous vegetables	KGM	50	-	-
<b>07.04</b>		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>				
	0704.10.00	- Cauliflowers and headed broccoli	KGM	50	-	-
	0704.20.00	- Brussels sprouts	KGM	50	-	-
	0704.90.00	- Other	KGM	50	-	-
<b>07.05</b>		<b>Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium</i> spp.), fresh or chilled.</b>				
		- Lettuce:				
	0705.11.00	- - Cabbage lettuce (head lettuce)	KGM	50	-	-
	0705.19.00	- - Other	KGM	50	-	-
		- Chicory:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0705.21.00	- - Witloof chicory (Cichorium intybus var. foliosum)	KGM	50	-	-
	0705.29.00	- - Other	KGM	50	-	-
<b>07.06</b>		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>				
	0706.10.00	- Carrots and turnips	KGM	50	-	-
	0706.90.00	- Other	KGM	50	-	-
<b>07.07</b>		<b>Cucumbers and gherkins, fresh or chilled.</b>				
	0707.00.00	Cucumbers and gherkins, fresh or chilled	KGM	50	-	-
<b>07.08</b>		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>				
	0708.10.00	- Peas (Pisum sativum)	KGM	50	-	-
	0708.20.00	- Beans (Vigna spp., Phaseolus spp.)	KGM	50	-	-
	0708.90.00	- Other leguminous vegetables	KGM	50	-	-
<b>07.09</b>		<b>Other vegetables, fresh or chilled.</b>				
	0709.20.00	- Asparagus	KGM	50	-	-
	0709.30.00	- Aubergines (egg-plants)	KGM	50	-	-
	0709.40.00	- Celery other than celeriac	KGM	50	-	-
		- Mushrooms and truffles:				
	0709.51.00	- - Mushrooms of the genus agaricus	KGM	50	-	-
	0709.59	- -Others:				
	0709.59.10	- - - Matsutake (sangay shamu)	KGM	50	-	-
	0709.59.90	- - - Fruits of the genus Capsicum or of the genus Pimenta	KGM	50	-	-
	0709.60	- Fruits of the genus Capsicum or of the genus Pimenta:				
	0709.60.10	- - - Capsicum or pimenta	KGM	50	-	-
	0709.60.20	- - - Chillies, fresh	KGM	50	-	-
	0709.60.90	- - - Other	KGM	50	-	-
	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	KGM	50	-	-
		- Other:				
	0709.91.00	- - Globe artichokes	KGM	50	-	-
	0709.92.00	- - Olives	KGM	50	-	-
	0709.93.00	- - Pumpkins, squash and gourds (Cucurbita spp.)	KGM	50	-	-
	0709.99.00	- - Other	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>				
	0710.10.00	- Potatoes	KGM	50	-	-
		- Leguminous vegetables, shelled or unshelled:				
	0710.21.00	- - Peas (Pisum sativum)	KGM	50	-	-
	0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	KGM	50	-	-
	0710.29.00	- - Other	KGM	50	-	-
	0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	KGM	50	-	-
	0710.40.00	- Sweet corn	KGM	50	-	-
	0710.80.00	- Other vegetables	KGM	50	-	-
	0710.90.00	- Mixtures of vegetables	KGM	50	-	-
<b>07.11</b>		<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>				
	0711.20.00	- Olives	KGM	50	-	-
	0711.40.00	- Cucumbers and gherkins	KGM	50	-	-
		- Mushrooms and truffles:				
	0711.51.00	- - Mushrooms of the genus Agaricus	KGM	50	-	-
	0711.59.00	- - Other	KGM	50	-	-
	0711.90.00	- Other vegetables; mixtures of vegetables	KGM	50	-	-
<b>07.12</b>		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>				
	0712.20.00	- Onions	KGM	50	-	-
		- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles				
	0712.31.00	- - Mushrooms of the genus Agaricus	KGM	50	-	-
	0712.32.00	- - Wood ears (Auricularia spp.)	KGM	50	-	-
	0712.33.00	- - Jelly fungi (Tremella spp.)	KGM	50	-	-
	0712.39.00	- - Other	KGM	50	-	-
	0712.90.00	- Other vegetables; mixtures of vegetables	KGM	50	-	-
<b>07.13</b>		<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>				
	0713.10.00	- Peas (Pisum sativum)	KGM	50	-	-
	0713.20.00	- Chickpeas (garbanzos)	KGM	50	-	-
		- Beans (Vigna spp., Phaseolus spp.):				



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0713.31.00	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	KGM	50	-	-
	0713.32.00	- - Small red (Adzuki) beans (Phaseolus or Vigna angularis)	KGM	50	-	-
	0713.33.00	- - Kidney beans, including white pea beans (Phaseolus vulgaris)	KGM	50	-	-
	0713.34.00	- - Bambara beans (Vigna subterranea or Voandzeia subterranea)	KGM	50	-	-
	0713.35.00	- - Cow peas (Vigna unguiculata)	KGM	50	-	-
	0713.39.00	- - Other	KGM	50	-	-
	0713.40.00	- Lentils	KGM	50	-	-
	0713.50.00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	KGM	50	-	-
	0713.60.00	- Pigeon peas (Cajanus cajan)	KGM	50	-	-
	0713.90.00	- Other	KGM	50	-	-
<b>07.14</b>	<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>					
	0714.10.00	- Manioc (cassava)	KGM	50	-	-
	0714.20.00	- Sweet potatoes	KGM	50	-	-
	0714.30.00	- Yams (Dioscorea spp.)	KGM	50	-	-
	0714.40.00	- Taro (Colocasia spp.)	KGM	50	-	-
	0714.50.00	- Yautia (Xanthosoma spp.)	KGM	50	-	-
	0714.90.00	- Other	KGM	50	-	-

**CHAPTER 8**  
**EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS**

- 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 :

For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate), To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>08.01</b>		<b>Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>				
		- Coconuts:				
	0801.11.00	- - Desiccated	KGM	50	-	-
	0801.12.00	- - In the inner shell (endocarp)	KGM	50	-	-
	0801.19.00	- - Other	KGM	50	-	-
		- Brazil nuts:				
	0801.21.00	- - In shell	KGM	50	5	-
	0801.22.00	- - Shelled	KGM	50	5	-
		- Cashew nuts:				
	0801.31.00	- - In shell	KGM	50	5	-
	0801.32.00	- - Shelled	KGM	50	5	-
<b>08.02</b>		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>				
		- Almonds:				
	0802.11.00	- - In shell	KGM	50	5	-
	0802.12.00	- - Shelled	KGM	50	5	-
		- Hazelnuts or filberts (Corylus spp.):				
	0802.21.00	- - In shell	KGM	50	5	-
	0802.22.00	- - Shelled	KGM	50	5	-
		- Walnuts:				
	0802.31.00	- - In shell	KGM	50	5	-
	0802.32.00	- - Shelled	KGM	50	5	-
		- Chestnuts (Castanea spp.):				
	0802.41.00	- - In shell	KGM	50	5	-
	0802.42.00	- - Shelled	KGM	50	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Pistachios:				
	0802.51.00	- - In shell	KGM	50	5	-
	0802.52.00	- - Shelled	KGM	50	5	-
		- Macadamia nuts:				
	0802.61.00	- - In shell	KGM	50	5	-
	0802.62.00	- - Shelled	KGM	50	5	-
	0802.70.00	- Kola nuts (Cola spp.)	KGM	50	5	-
	0802.80.00	- Areca nuts	KGM	50	5	-
	0802.90	- Other:				
	0802.90.10	- - - Betel nuts, in shell	KGM	50	20	-
	0802.90.20	- - -Betel nuts, shelled	KGM	50	20	-
	0802.90.90	- - - Other	KGM	50	5	-
<b>08.03</b>	<b>Bananas, including plantains, fresh or dried.</b>					
	0803.10.00	- Plantains	KGM	50	-	-
	0803.90.00	- Other	KGM	50	-	-
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>					
	0804.10.00	- Dates	KGM	50	-	-
	0804.20.00	- Figs	KGM	50	-	-
	0804.30.00	- Pineapples	KGM	50	-	-
	0804.40.00	- Avocados	KGM	50	-	-
	0804.50	- Guavas, mangoes and mangosteens:				
	0804.50.10	- - - Guavas	KGM	50	-	-
	0804.50.20	- - - Mangoes	KGM	50	-	-
	0804.50.30	- - - Mangosteens	KGM	50	-	-
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>					
	0805.10.00	- Oranges	KGM	50	-	-
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :				
	0805.21.00	- - Mandarins (including tangerines and satsumas)	KGM	50	-	-
	0805.22.00	- - Clementines	KGM	50	-	-
	0805.29.00	- - Other	KGM	50	-	-
	0805.40.00	- Grapefruit, including pomelos	KGM	50	-	-
	0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0805.90.00	- Other	KGM	50	-	-
<b>08.06</b>		<b>Grapes, fresh or dried.</b>				
	0806.10.00	- Fresh	KGM	50	-	-
	0806.20.00	- Dried	KGM	50	5	-
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>				
		- Melons (including watermelons):				
	0807.11.00	- - Watermelons	KGM	50	-	-
	0807.19.00	- - Other	KGM	50	-	-
	0807.20.00	- Papaws (papayas)	KGM	50	-	-
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>				
	0808.10.00	- Apples	KGM	50	-	-
	0808.30.00	- Pears	KGM	50	-	-
	0808.40.00	- Quinces	KGM	50	-	-
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>				
	0809.10.00	- Apricots	KGM	50	-	-
		- Cherries:				
	0809.21.00	- - Sour cherries (Prunus cerasus)	KGM	50	-	-
	0809.29.00	- - Other	KGM	50	-	-
	0809.30.00	- Peaches, including nectarines	KGM	50	-	-
	0809.40.00	- Plums and sloes	KGM	50	-	-
<b>08.10</b>		<b>Other fruit, fresh.</b>				
	0810.10.00	- Strawberries	KGM	50	-	-
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	KGM	50	-	-
	0810.30.00	- Black, white or red currants and gooseberries	KGM	50	-	-
	0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	KGM	50	-	-
	0810.50.00	- Kiwifruit	KGM	50	-	-
	0810.60.00	- Durians	KGM	50	-	-
	0810.70.00	- Persimmons	KGM	50	-	-
	0810.90.00	- Other	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>08.11</b>		<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>				
	0811.10.00	- Strawberries	KGM	50	5	-
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	KGM	50	5	-
	0811.90.00	- Other	KGM	50	5	-
<b>08.12</b>		<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>				
	0812.10.00	- Cherries	KGM	50	5	-
	0812.90.00	- Other	KGM	50	5	-
<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>				
	0813.10.00	- Apricots	KGM	50	5	-
	0813.20.00	- Prunes	KGM	50	5	-
	0813.30.00	- Apples	KGM	50	5	-
	0813.40.00	- Other fruit	KGM	50	5	-
	0813.50.00	- Mixtures of nuts or dried fruits of this chapter	KGM	50	5	-
<b>08.14</b>		<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>				
	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	KGM	50	5	-

## CHAPTER 9 COFFEE, TEA, MATÉ AND SPICES

### Notes.

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

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

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

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>				
		- Coffee, not roasted:				
	0901.11.00	- - Not decaffeinated	KGM	50	5	-
	0901.12.00	- - Decaffeinated	KGM	50	5	-
		- Coffee, roasted:				
	0901.21.00	- - Not decaffeinated	KGM	50	5	-
	0901.22.00	- - Decaffeinated	KGM	50	5	-
	0901.90.00	- Other	KGM	50	5	-
<b>09.02</b>		<b>Tea, whether or not flavoured.</b>				
	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	KGM	50	<b>5</b>	-
	0902.20.00	- Other green tea (not fermented)	KGM	50	5	-
	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	KGM	50	5	-
	0902.40	- Other black tea (fermented) and other partly fermented tea.:				
	0902.40.10	- - - Tsheringma tea bag	KGM	50	<b>5</b>	-
	0902.40.90	- - - Other	KGM	50	5	-
<b>09.03</b>		<b>Mate.</b>				
	0903.00.00	Mate	KGM	50	5	-
<b>09.04</b>		<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:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	0904.11.00	- - Neither crushed nor ground	KGM	50	5	-
	0904.12.00	- - Crushed or ground	KGM	50	5	-
		- Fruits of the genus Capsicum or of the genus Pimenta :				
	0904.21	- - Dried, neither crushed nor ground:				
	0904.21.10	- - - Dried, neither crushed nor ground	KGM	50	5	-
	0904.21.90	- - - Chillies, dried	KGM	50	-	-
	0904.22	- - Crushed or ground:				
	0904.22.10	- - - Crushed or ground	KGM	50	5	-
	0904.22.90	- - - Chillies, crushed or ground	KGM	50	-	-
<b>09.05</b>	<b>Vanilla.</b>					
	0905.10.00	- Neither crushed nor ground	KGM	50	5	-
	0905.20.00	- Crushed or ground	KGM	50	5	-
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers.</b>					
		- Neither crushed nor ground:				
	0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	KGM	50	5	-
	0906.19.00	- - other	KGM	50	5	-
	0906.20.00	- Crushed or ground	KGM	50	5	-
<b>09.07</b>	<b>Cloves (whole fruit, cloves and stems).</b>					
	0907.10.00	- Neither crushed nor ground	KGM	50	5	-
	0907.20.00	- Crushed or ground	KGM	50	5	-
<b>09.08</b>	<b>Nutmeg, mace and cardamoms.</b>					
		- Nutmeg:				
	0908.11.00	- - Neither crushed nor ground	KGM	50	5	-
	0908.12.00	- - Crushed or ground	KGM	50	5	-
		- Mace:				
	0908.21.00	- - Neither crushed nor ground	KGM	50	5	-
	0908.22.00	- - Crushed or ground	KGM	50	5	-
		- Cardamoms:				
	0908.31.00	- - Neither crushed nor ground	KGM	50	5	-
	0908.32.00	- - Crushed or ground	KGM	50	5	-
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>					
		- Seeds of coriander:				
	0909.21.00	- - Neither crushed nor ground	KGM	50	5	-
	0909.22.00	- - Crushed or ground	KGM	50	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Seeds of cumin:				
	0909.31.00	- - Neither crushed nor ground	KGM	50	5	-
	0909.32.00	- - Crushed or ground	KGM	50	5	-
		- Seeds of anise, badian, caraway or fennel; juniper berries:				
	0909.61.00	- - Neither crushed nor ground	KGM	50	5	-
	0909.62.00	- - Crushed or ground	KGM	50	5	-
<b>09.10</b>		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>				
		- Ginger:				
	0910.11.00	- - Neither crushed nor ground	KGM	50	-	-
	0910.12.00	- - Crushed or ground	KGM	50	-	-
	0910.20.00	- - Saffron	KGM	50	5	-
	0910.30.00	- Turmeric (curcuma)	KGM	50	5	-
		- Other spices:				
	0910.91.00	- - Mixtures referred to in note 1 (b) to this chapter	KGM	50	5	-
	0910.99.00	- - Other	KGM	50	5	-



## CHAPTER 10 CEREALS

### Notes.

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

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

### Subheading Note.

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>10.01</b>		<b>Wheat and meslin.</b>				
		- Durum wheat:				
	1001.11.00	- - Seed	KGM	50	-	-
	1001.19.00	- - Other	KGM	50	-	-
		-Other:				
	1001.91.00	- - Seed	KGM	50	-	-
	1001.99.00	- - Other	KGM	50	-	-
<b>10.02</b>		<b>Rye.</b>				
	1002.10.00	- Seed	KGM	50	-	-
	1002.90.00	- Other	KGM	50	-	-
<b>10.03</b>		<b>Barley.</b>				
	1003.10.00	- Seed	KGM	50	-	-
	1003.90.00	- Other	KGM	50	-	-
<b>10.04</b>		<b>Oats.</b>				
	1004.10.00	- Seed	KGM	50	-	-
	1004.90.00	- Other	KGM	50	-	-
<b>10.05</b>		<b>Maize (corn).</b>				
	1005.10.00	- Seed	KGM	50	-	-
	1005.90.00	- Other	KGM	50	-	-
<b>10.06</b>		<b>Rice.</b>				
	1006.10.00	- Rice in the husk (paddy or rough)	KGM	50	-	-
	1006.20	- Husked (brown) rice:				
	1006.20.10	- - - Husked (brown) rice	KGM	50	-	-
	1006.20.20	- - - Red rice (yeechum)	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	KGM	50	-	-
	1006.40.00	- Broken rice	KGM	50	-	-
<b>10.07</b>	<b>Grain sorghum.</b>					
	1007.10.00	- Seed	KGM	50	-	-
	1007.90.00	- Other	KGM	50	-	-
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>					
	1008.10.00	- Buckwheat	KGM	50	-	-
		-Millet:				
	1008.21.00	- - Seed	KGM	50	-	-
	1008.29.00	- - Other	KGM	50	-	-
	1008.30.00	- Canary seeds	KGM	50	-	-
	1008.40.00	- Fonio (digitaria spp.)	KGM	50	-	-
	1008.50.00	- Quinoa (chenopodium quinoa)	KGM	50	-	-
	1008.60.00	- Triticale	KGM	50	-	-
	1008.90.00	- Other cereals	KGM	50	-	-

## CHAPTER 11

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

#### Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

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

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

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

Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>11.01</b>		<b>Wheat or meslin flour.</b>				
	1101.00.00	Wheat or meslin flour	KGM	30	-	-
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>				
	1102.20.00	- Maize (corn) flour	KGM	30	-	-
	1102.90.00	- Other	KGM	30	-	-
<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>				
		-Groats and meal:				
	1103.11.00	- - Of wheat	KGM	30	-	-
	1103.13.00	- - Of maize (corn)	KGM	30	-	-
	1103.19.00	- - Of other cereals	KGM	30	-	-
	1103.20.00	- Pellets	KGM	30	-	-
<b>11.04</b>		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>				
		- Rolled or flaked grains:				
	1104.12.00	- - Of oats	KGM	30	-	-
	1104.19.00	- -Of other cereals	KGM	30	-	-
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :				
	1104.22.00	- - Of oats	KGM	30	-	-
	1104.23.00	- - Of maize (corn)	KGM	30	-	-
	1104.29.00	- - Of other cereals	KGM	30	-	-
	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	KGM	30	-	-
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>				
	1105.10.00	- Flour, meal and powder	KGM	30	-	-
	1105.20.00	- Flakes, granules and pellets	KGM	30	-	-
<b>11.06</b>		<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of chapter 8.</b>				
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	KGM	30	-	-
	1106.20.00	- Of sago or of roots or tubers of heading 07.14	KGM	30	-	-
	1106.30.00	- Of the products of chapter 8	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>11.07</b>		<b>Malt, whether or not roasted.</b>				
	1107.10.00	- Not roasted	KGM	30	-	-
	1107.20.00	- Roasted	KGM	30	-	-
<b>11.08</b>		<b>Starches; inulin.</b>				
		- Starches:				
	1108.11.00	- -Wheat starch	KGM	30	-	-
	1108.12.00	- - Maize (corn) starch	KGM	30	-	-
	1108.13.00	- -Potato starch	KGM	30	-	-
	1108.14.00	- -Manioc (cassava) starch	KGM	30	-	-
	1108.19.00	- -Other starches	KGM	30	-	-
	1108.20.00	- Inulin	KGM	30	-	-
<b>11.09</b>		<b>Wheat gluten, whether or not dried.</b>				
	1109.00.00	Wheat gluten, whether or not dried	KGM	30	-	-

## CHAPTER 12

### OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

#### Notes.

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

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

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

#### Subheading Note.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
12.01	Soya beans, whether or not broken.					
	1201.10.00	- Seed	KGM	50	-	-
	1201.90.00	- Other	KGM	50	-	-
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
	1202.30.00	- Seed	KGM	50	-	-
		- Other:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1202.41.00	-- In shell	KGM	50	-	-
	1202.42.00	-- Shelled, whether or not broken	KGM	50	-	-
<b>12.03</b>	<b>Copra.</b>					
	1203.00.00	Copra	KGM	50	-	-
<b>12.04</b>	<b>Linseed, whether or not broken.</b>					
	1204.00.00	Linseed, whether or not broken	KGM	50	-	-
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>					
	1205.10.00	- Low erucic acid rape or colza seeds	KGM	50	-	-
	1205.90.00	- Other	KGM	50	-	-
<b>12.06</b>	<b>Sunflower seeds, whether or not broken.</b>					
	1206.00.00	Sunflower seeds, whether or not broken	KGM	50	-	-
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>					
	1207.10.00	- Palm nuts and kernels	KGM	50	-	-
		- Cotton seeds:				
	1207.21.00	-- Seed	KGM	50	-	-
	1207.29.00	-- Other	KGM	50	-	-
	1207.30.00	- Castor oil seeds	KGM	50	-	-
	1207.40.00	- Sesamum seeds	KGM	50	-	-
	1207.50.00	- Mustard seeds	KGM	50	-	-
	1207.60.00	- Safflower (Carthamus tinctorius) seeds	KGM	50	-	-
	1207.70.00	- Melon seeds	KGM	50	-	-
		-Other:				
	1207.91.00	-- Poppy seeds	KGM	50	-	-
	1207.99.00	-- Other	KGM	50	-	-
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>					
	1208.10.00	- Of soya beans	KGM	50	-	-
	1208.90.00	- Other	KGM	50	-	-
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>					
	1209.10.00	- Sugar beet seeds	KGM	50	-	-
		-Seeds of forage plants:				
	1209.21.00	-- Lucerne (alfalfa) seeds	KGM	50	-	-
	1209.22.00	-- Clover (Trifolium spp.) seeds	KGM	50	-	-
	1209.23.00	-- Fescue seeds	KGM	50	-	-
	1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seeds	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1209.25.00	- - Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	KGM	50	-	-
	1209.29.00	- - Other	KGM	50	-	-
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	KGM	50	-	-
		- Other:				
	1209.91.00	- - Vegetable seeds	KGM	50	-	-
	1209.99.00	- - Other	KGM	50	-	-
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>					
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	KGM	50	-	-
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	KGM	50	-	-
<b>12.11</b>	<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, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>					
	1211.20.00	- Ginseng roots	KGM	50	-	-
	1211.30.00	- Coca leaf	KGM	50	-	-
	1211.40.00	- Poppy straw	KGM	50	-	-
	1211.50.00	- Ephedra	KGM	50	-	-
	1211.90	- Other:				
	1211.90.10	- - - Betel leaves	KGM	50	-	-
	1211.90.20	- - - Pipla	KGM	50	-	-
	1211.90.30	- - - Cherautia	KGM	50	-	-
	1211.90.50	- - - Cordyceps sinensis (yertsha gein bhup)	GRM	50	-	-
	1211.90.90	- - - Other	KGM	50	-	-
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>					
		-Seaweeds and other algae:				
	1212.21.00	- - Fit for human consumption	KGM	50	-	-
	1212.29.00	- - Other	KGM	50	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		-Other:				
	1212.91.00	- - Sugar beet	KGM	50	-	-
	1212.92.00	- - Locust beans (carob)	KGM	50	-	-
	1212.93.00	- - Sugar cane	KGM	50	-	-
	1212.94.00	- - Chicory roots	KGM	50	-	-
	1212.99.00	- - Other	KGM	50	-	-
<b>12.13</b>		<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>				
	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	KGM	50	-	-
<b>12.14</b>		<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupins, vetches and similar forage products, whether or not in the form of pellets.</b>				
	1214.10.00	- Lucerne (alfalfa) meal and pellets	KGM	50	-	-
	1214.90.00	- Other	KGM	50	-	-

**CHAPTER 13**  
**LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

**Note.**

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

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter A1205 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>13.01</b>		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>				
	1301.20.00	- Gum arabic	KGM	30	5	-
	1301.90.00	- Other	KGM	30	5	-
<b>13.02</b>		<b>Vegetable saps and extracts; peptic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>				
		-Vegetable saps and extracts:				
	1302.11.00	-- Opium	KGM	30	5	-
	1302.12.00	-- Of liquorice	KGM	30	5	-
	1302.13.00	-- Of hops	KGM	30	5	-
	1302.14.00	-- Of ephedra	KGM	30	5	-
	1302.19.00	-- Other	KGM	30	5	-
	1302.20.00	- Pectic substances, pectinates and pectates	KGM	30	5	-
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :				
	1302.31.00	-- Agar-agar	KGM	30	5	-
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	KGM	30	5	-
	1302.39	-- Other:				
	1302.39.10	-- Katha	KGM	30	5	-
	1302.39.90	-- Other	KGM	30	5	-

**CHAPTER 14**  
**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED**

**Notes.**

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

The heading does not apply to chipwood (heading 44.04).

- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	1401.10.00	- Bamboos	KGM	30	-	-
	1401.20.00	- Rattans	KGM	30	-	-
	1401.90	- Other:				
	1401.90.10	- - -Cane	KGM	30	-	-
	1401.90.20	- - - Lemon grass	KGM	30	-	-
	1401.90.90	- - - Other	KGM	30	-	-
<b>[14.02]</b>						
<b>[14.03]</b>						
<b>14.04</b>		<b>Vegetable products not elsewhere specified or included.</b>				
	1404.20.00	- Cotton linters	KGM	30	-	-
	1404.90.00	- Other	KGM	30	-	-

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

**CHAPTER 15**  
**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE**  
**FATS; ANIMAL OR VEGETABLE WAXES**

**Notes**

1.- This Chapter does not cover :

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 1804);
- (c) Edible preparations containing by weight more than 15 percent of the products of heading 0405 (generally chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oil or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>15.01</b>		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>				
	1501.10.00	- Lard	KGM	30	-	-
	1501.20.00	- Other pig fat	KGM	30	-	-
	1501.90.00	- Other	KGM	30	-	-
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>				
	1502.10.00	- Tallow	KGM	10	-	-
	1502.90.00	- Other	KGM	10	-	-
<b>15.03</b>		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>				
	1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	1504.10.00	- Fish-liver oils and their fractions	KGM	30	-	-
	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	KGM	30	-	-
	1504.30.00	- Fats and oils and their fractions, of marine mammals	KGM	30	-	-
<b>15.05</b>		<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>				
	1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin)	KGM	30	-	-
<b>15.06</b>		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>				
	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemcially modified	KGM	30	-	-
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>				
	1507.10.00	- Crude oil, whether or not degummed	KGM	50	-	-
	1507.90.00	- Other	KGM	50	-	-
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>				
	1508.10.00	- Crude oil	KGM	50	-	-
	1508.90.00	- Other	KGM	50	-	-
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>				
	1509.10.00	-Virgin	KGM	50	-	-
	1509.90.00	- Other	KGM	50	-	-
<b>15.10</b>		<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 15.09.</b>				
	1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified,including blends of these oils or fractions with oils or fractions of heading 15.09	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>				
	1511.10	- Crude Oil:				
	1511.10.10	-- -Crude palm oil	KGM	100	-	-
	1511.10.20	-- -Crude palmolein	KGM	100	-	-
	1511.10.90	--- Other	KGM	100	-	-
	1511.90	- Other:				
	1511.90.10	--- Refined bleached deodorised palm oil	KGM	100	-	-
	1511.90.20	--- Refined bleached deodorised palmolein	KGM	100	-	-
	1511.90.90	--- Other	KGM	100	-	-
<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				
	1512.11.00	-- Crude oil	KGM	50	-	-
	1512.19.00	-- Other	KGM	50	-	-
		- Cotton-seed oil and its fractions:				
	1512.21.00	- - Crude oil, whether or not gossypol has been removed	KGM	50	-	-
	1512.29.00	-- Other	KGM	50	-	-
<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:				
	1513.11.00	-- Crude oil	KGM	50	-	-
	1513.19.00	-- Other	KGM	50	-	-
		- Palm kernel or babassu oil and fractions thereof:				
	1513.21.00	-- Crude oil	KGM	50	-	-
	1513.29.00	-- Other	KGM	50	-	-
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>				
		- Low erucic acid rape or colza oil and its fraction				
	1514.11.00	-- Crude oil	KGM	50	-	-
	1514.19.00	-- Other	KGM	50	-	-
		- Other:				
	1514.91.00	-- Crude oil	KGM	50	-	-
	1514.99.00	-- Other	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fraction whether or not refined, but not chemically modified.</b>				
		- Linseed oil and its fractions:				
	1515.11.00	- - Crude oil	KGM	50	-	-
	1515.19.00	- - Other	KGM	50	-	-
		- Maize (corn) oil and its fractions:				
	1515.21.00	- - Crude oil	KGM	50	-	-
	1515.29.00	- - Other	KGM	50	-	-
	1515.30.00	- Castor oil and its fractions	KGM	50	-	-
	1515.50.00	- Sesame oil and its fractions	KGM	50	-	-
	1515.90.00	- Other	KGM	50	-	-
<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>				
	1516.10.00	- Animal fats and oils and their fractions	KGM	50	-	-
	1516.20.00	- Vegetable fats and oils and their fractions	KGM	50	-	-
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16.</b>				
	1517.10	- -Margarine, excluding liquid margarine:				
	1517.10.10	- - - Margarine, of animal origin	KGM	50	-	-
	1517.10.20	- - - Margarine, of vegetable origin	KGM	50	-	-
	1517.10.90	- - - Other	KGM	50	-	-
	1517.90	- Other:				
	1517.90.10	- - - Of animal origin	KGM	50	-	-
	1517.90.20	- - - Of vegetable origin	KGM	50	-	-
	1517.90.90	- - - Other	KGM	50	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>15.18</b>		<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 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>				
	1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparation of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	KGM	50	-	-
<b>[15.19]</b>						
<b>15.20</b>		<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>				
	1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes	KGM	50	-	-
<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>				
	1521.10.00	- Vegetable waxes	KGM	50	-	-
	1521.90.00	- Other	KGM	50	-	-
<b>15.22</b>		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>				
	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	KGM	50	-	-



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

**Note.**

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

**CHAPTER 16  
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC  
INVERTEBRATES**

**Notes.**

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

**Subheading Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>16.01</b>		<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>				
	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	KGM	30	10	-
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>				
	1602.10.00	- Homogenised preparations	KGM	30	10	-
	1602.20.00	- Of liver of any animal	KGM	30	10	-
		-Of poultry of heading 01.05 :				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1602.31.00	-- Of turkeys	KGM	30	10	-
	1602.32.00	-- Of fowls of the species Gallus domesticus	KGM	30	10	-
	1602.39.00	-- Other	KGM	30	10	-
		-Of swine:				
	1602.41.00	-- Hams and cuts thereof	KGM	30	10	-
	1602.42.00	-- Shoulders and cuts thereof	KGM	30	10	-
	1602.49.00	-- Other, including mixtures	KGM	30	10	-
	1602.50.00	- Of bovine animals	KGM	30	10	-
	1602.90.00	- Other, including preparations of blood of any animal	KGM	30	10	-
<b>16.03</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>					
	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	KGM	30	10	
<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:				
	1604.11.00	-- Salmon	KGM	30	10	-
	1604.12.00	-- Herrings	KGM	30	10	-
	1604.13.00	-- Sardines, sardinella and brisling or sprats	KGM	30	10	-
	1604.14.00	-- Tunas, skipjack and bonito (Sarda spp.)	KGM	30	10	-
	1604.15.00	-- Mackerel	KGM	30	10	-
	1604.16.00	-- Anchovies	KGM	30	10	-
	1604.17.00	-- Eels	KGM	30	10	-
	1604.18.00	-- Shark fins".	KGM	30	10	-
	1604.19.00	-- Other	KGM	30	10	-
	1604.20.00	- Other prepared or preserved fish	KGM	30	10	-
		- Caviar and caviar substitutes:				
	1604.31.00	-- Caviar	KGM	30	10	-
	1604.32.00	-- Caviar substitutes	KGM	30	10	-
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>					
	1605.10.00	- Crab	KGM	30	10	-
		- Shrimps and prawns:				
	1605.21.00	-- Not in airtight container	KGM	30	10	-
	1605.29.00	-- Other	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1605.30.00	- Lobster	KGM	30	10	-
	1605.40.00	- Other crustaceans	KGM	30	10	-
		- Molluscs:				
	1605.51.00	- - Oysters	KGM	30	10	-
	1605.52.00	- - Scallops, including queen scallops	KGM	30	10	-
	1605.53.00	- - Mussels	KGM	30	10	-
	1605.54.00	- - Cuttle fish and squid	KGM	30	10	-
	1605.55.00	- - Octopus	KGM	30	10	-
	1605.56.00	- - Clams, cockles and arkshells	KGM	30	10	-
	1605.57.00	- - Abalone	KGM	30	10	-
	1605.58.00	- - Snails, other than sea snails	KGM	30	10	-
	1605.59.00	- - Other	KGM	30	10	-
		- Other aquatic invertebrates:				
	1605.61.00	- - Sea cucumbers	KGM	30	10	-
	1605.62.00	- - Sea urchins	KGM	30	10	-
	1605.63.00	- - Jellyfish	KGM	30	10	-
	1605.69.00	- - Other	KGM	30	10	-

## CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

### Note.

1.- This Chapter does not cover :

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

### Subheading Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.					
		- Raw sugar not containing added flavouring or colouring matter :				
	1701.12.00	- - Beet sugar	KGM	30	-	-
	1701.13.00	- - Cane sugar specified in subheading note 2 to this chapter	KGM	30	-	-
	1701.14.00	- - Other cane sugar	KGM	30	-	-
		- Other:				
	1701.91.00	- - Containing added flavouring or colouring matter	KGM	30	-	-
	1701.99.00	- - Other	KGM	30	-	-
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
		- Lactose and lactose syrup:				
	1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM	30	-	-
	1702.19.00	- - Other	KGM	30	-	-
	1702.20.00	- Maple sugar and maple syrup	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	KGM	30	-	-
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	KGM	30	-	-
	1702.50.00	- Chemically pure fructose	KGM	30	-	-
	1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	KGM	30	-	-
	1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	KGM	30	-	-
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>					
	1703.10.00	- Cane molasses	KGM	30	-	-
	1703.90.00	- Other	KGM	30	-	-
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>					
	1704.10.00	-Chewing gum, whether or not sugar-coated	KGM	30	15	-
	1704.90.00	- Other	KGM	30	15	-

## CHAPTER 18 COCOA AND COCOA PREPARATIONS

### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>18.01</b>		<b>Cocoa beans, whole or broken, raw or roasted.</b>				
	1801.00.00	Cocoa beans, whole or broken, raw or roasted	KGM	30	15	-
<b>18.02</b>		<b>Cocoa shells, husks, skins and other cocoa waste.</b>				
	1802.00.00	Cocoa shells, husks, skins and other cocoa waste	KGM	30	15	-
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>				
	1803.10.00	- Not defatted	KGM	30	15	-
	1803.20.00	- Wholly or partly defatted	KGM	30	15	-
<b>18.04</b>		<b>Cocoa butter, fat and oil.</b>				
	1804.00.00	Cocoa butter, fat and oil	KGM	30	15	-
<b>18.05</b>		<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>				
	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	KGM	30	15	-
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa.</b>				
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	KGM	30	15	-
	1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	KGM	30	15	-
	1806.31.00	- - Filled	KGM	30	15	-
	1806.32.00	- - Not filled	KGM	30	15	-
	1806.90.00	- Other	KGM	30	15	-

## CHAPTER 19

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

#### Notes.

1.- This Chapter does not cover :

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean :
  - (1) Cereal flour and meal of Chapter 11, and
  - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>19.01</b>		<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>				
	1901.10.00	- Preparations suitable for infants or young children, put up for retail sale	KGM	30	10	-
	1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	KGM	30	10	-
	1901.90.00	- Other	KGM	30	10	-
<b>19.02</b>		<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:				
	1902.11.00	- - Containing eggs	KGM	30	10	-
	1902.19.00	- - Other	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	KGM	30	10	-
	1902.30.00	- Other pasta	KGM	30	10	-
	1902.40.00	- Couscous	KGM	30	10	-
<b>19.03</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>					
	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	<b>KGM</b>	30	10	-
<b>19.04</b>	<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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b>					
	1904.10	- Prepared foods obtained by swelling or roasting of cereals or cereal products.:				
	1904.10.10	- - - Puffed rice	KGM	30	-	-
	1904.10.20	- - - Corn flakes and similar products	KGM	30	10	-
	1904.10.90	- - - Other	KGM	30	10	-
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	KGM	30	10	-
	1904.30.00	- Bulgur wheat	KGM	30	10	-
	1904.90.00	- Other	KGM	30	10	-
<b>19.05</b>	<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, sealing wafers, rice paper and similar products.</b>					
	1905.10.00	- Crispbread	KGM	30	10	-
	1905.20.00	- Gingerbread and the like	KGM	30	10	-
		- Sweet biscuits; waffles and wafers:				
	1905.31.00	- - Sweet biscuits	KGM	30	10	-
	1905.32.00	- - Waffles and wafers	KGM	30	10	-
	1905.40.00	- Rusks, toasted bread and similar toasted products	KGM	30	10	-
	1905.90	- Other:				
	1905.90.10	- - - Bread	KGM	30	-	-
	1905.90.20	- - - Pastries and cakes	KGM	30	10	-
	1905.90.90	- - - Other	KGM	30	10	-



## **CHAPTER 20**

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

#### **Notes.**

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

#### **Subheading Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>20.01</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>				
	2001.10.00	- Cucumbers and gherkins	KGM	50	15	-
	2001.90.00	- Other	KGM	50	15	-
<b>20.02</b>		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>				
	2002.10.00	- Tomatoes, whole or in pieces	KGM	50	15	-
	2002.90.00	- Other	KGM	50	15	-
<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>				
	2003.10.00	- Mushrooms of the genus Agaricus	KGM	50	15	-
	2003.90.00	- Other	KGM	50	15	-
<b>20.04</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>				
	2004.10.00	- Potatoes	KGM	50	15	-
	2004.90.00	- Other vegetables and mixtures of vegetables	KGM	50	15	-
<b>20.05</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>				
	2005.10.00	- Homogenised vegetables	KGM	50	15	-
	2005.20.00	- Potatoes	KGM	50	15	-
	2005.40.00	- Peas (Pisum sativum)	KGM	50	15	-
		- Beans (Vigna spp., Phaseolus spp.):				
	2005.51.00	- - Beans, shelled	KGM	50	15	-
	2005.59.00	- - Other	KGM	50	15	-
	2005.60.00	- Asparagus	KGM	50	15	-
	2005.70.00	- Olives	KGM	50	15	-
	2005.80.00	- Sweet corn (Zea mays var. saccharata)	KGM	50	15	-
		- Other vegetables and mixtures of vegetables:				
	2005.91.00	- - Bamboo shoots	KGM	50	15	-
	2005.99.00	- - Other	KGM	50	15	-
<b>20.06</b>		<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).</b>				
	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)	KGM	50	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>20.07</b>		<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>				
	2007.10.00	- Homogenised preparations	KGM	50	15	-
		- Other:				
	2007.91.00	- - Citrus fruit	KGM	50	15	-
	2007.99.00	- - Other	KGM	50	15	-
<b>20.08</b>		<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				
	2008.11.00	- - Ground-nuts	KGM	50	15	-
	2008.19.00	- - Other, including mixtures	KGM	50	15	-
	2008.20.00	- Pineapples	KGM	50	15	-
	2008.30.00	- Citrus fruit	KGM	50	15	-
	2008.40.00	- Pears	KGM	50	15	-
	2008.50.00	- Apricots	KGM	50	15	-
	2008.60.00	- Cherries	KGM	50	15	-
	2008.70.00	- Peaches, including nectarines	KGM	50	15	-
	2008.80.00	- Strawberries	KGM	50	15	-
		- Other, including mixtures other than those of subheading 2008.19 :				
	2008.91.00	- - Palm hearts	KGM	50	15	-
	2008.93.00	- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	KGM	50	15	-
	2008.97.00	- - Mixtures	KGM	50	15	-
	2008.99.00	- - Other	KGM	50	15	-
<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:				
	2009.11	- - Frozen:				
	2009.11.10	- - - In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.11.90	- - - Other	LTR	50	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2009.12	-- Not frozen, of a Brix value not exceeding 20:				
	2009.12.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.12.90	-- -Other	LTR	50	15	-
	2009.19	-- Other:				
	2009.19.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.19.90	--- Other	LTR	50	15	-
		- Grapefruit (including pomelo) juice:				
	2009.21	-- Of a Brix value not exceeding 20:				
	2009.21.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.21.90	--- Other	LTR	50	15	-
	2009.29:	-- Other:				
	2009.29.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.29.90	--- Other	LTR	50	15	-
		- Juice of any other single citrus fruit:				
	2009.31	-- Of a brix value not exceeding 20:				
	2009.31.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.31.90	--- Other	LTR	50	15	-
	2009.39	-- Other:				
	2009.39.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.39.90	--- Other	LTR	50	15	-
		- Pineapple juice:				
	2009.41	-- Of a Brix value not exceeding 20:				
	2009.41.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.41.90	--- Other	LTR	50	15	-
	2009.49	-- Other:				
	2009.49.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.49.90	--- Other	LTR	50	15	-
	2009.50	-- Tomato juice:				
	2009.50.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.50.90	--- Other	LTR	50	15	-
		-Grape juice (including grape must):				
	2009.61	-- Of a Brix value not exceeding 30:				
	2009.61.10	---In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.61.90	--- Other	LTR	50	15	-
	2009.69	-- Other:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2009.69.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.69.90	--- Other	LTR	50	15	-
		- Apple juice:				
	2009.71	-- Of a Brix value not exceeding 20:				
	2009.71.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.71.90	--- Other	LTR	50	15	-
	2009.79	-- Other:				
	2009.79.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.79.90	--- Other	LTR	50	15	-
		- Juice of any other single fruit or vegetable:				
	2009.81.00	- - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	LTR	50	15	-
	2009.89:	-- Other:				
	2009.89.10	--- Mango juice in unit package of capacity upto 250 ml	LTR	50	30	-
	2009.89.20	--- Mango juice in unit package exceeding 250 ml	LTR	50	15	-
	2009.89.30	--- Litchi juice in unit package of capacity upto 250 ml	LTR	50	30	-
	2009.89.40	--- Litchi juice in unit package exceeding 250 ml	LTR	50	15	-
	2009.89.90	--- Other	LTR	50	15	-
	2009.90	-- Mixtures of juices:				
	2009.90.10	--- In unit package of capacity upto 250 ml	LTR	50	30	-
	2009.90.90	--- Other	LTR	50	15	-

## CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS

### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>21.01</b>		<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>				
		- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
	2101.11.00	- - Extracts, essences and concentrates	KGM	30	15	-
	2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	KGM	30	15	-
	2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	KGM	30	15	-
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	KGM	30	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>21.02</b>		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>				
	2102.10.00	- Active yeasts	KGM	30	15	-
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	KGM	30	15	-
	2102.30.00	- Prepared baking powders	KGM	30	15	-
<b>21.03</b>		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>				
	2103.10.00	- Soya sauce	KGM	30	15	-
	2103.20.00	- Tomato ketchup and other tomato sauces	KGM	30	15	-
	2103.30.00	- Mustard flour and meal and prepared mustard	KGM	30	15	-
	2103.90.00	- Other	KGM	30	15	-
<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>				
	2104.10.00	- Soups and broths and preparations therefor	KGM	30	15	-
	2104.20.00	- Homogenised composite food preparations	KGM	30	15	-
<b>21.05</b>		<b>Ice cream and other edible ice, whether or not containing cocoa.</b>				
	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	KGM	30	15	-
<b>21.06</b>		<b>Food preparations not elsewhere specified or included.</b>				
	2106.10	- -Protein concentrates and textured protein substances:				
	2106.10.10	- - - Pan masala	KGM	30	20	-
	2106.10.20	- - - Supari ( betel nut cuts/powder)	KGM	30	20	-
	2106.10.30	- - - Non-dairy milk ( coffee mate)	KGM	30	15	-
	2106.10.90	- - - Other	KGM	50	10	-
	2106.90.00	- Other	KGM	30	15	-

## CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

### Notes.

1. This Chapter does not cover:
  - (a) Products of this Chapter (other than those of 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
  - (b) Sea water (2501);
  - (c) Distilled or conductivity water or water of similar purity (28.53);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
  - (e) Medicaments of 3003 or 3004; 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 2202, "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

### Subheading Note.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.				
	2201.10.00	- Mineral waters and aerated waters	LTR	50	30	-
	2201.90	- Other:				
	2201.90.10	- - Ice and snow	KGM	50	-	-
	2201.90.90	- - - Other	KGM	100	50	-
22.02		<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 20.09.</b>				
	2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	LTR	50	30	-
		- Other				
	2202.91.00	- - Non-alcoholic beer	LTR	50	30	-
	2202.99	- - Other:				
	2202.99.10	- - -Ice coffee	LTR	50	30	-
	2202.99.90	- - -Other	LTR	50	30	-
22.03		<b>Beer made from malt.</b>				
	2203.00.00	Beer made from malt	LTR	100	100	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>				
	2204.10.00	- Sparkling wine	LTR	100	100	-
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.21.00	- - In containers holding 2l or less	LTR	100	100	-
	2204.22.00	- - In containers holding more than 2l but not more than 10l	LTR	100	100	-
	2204.29.00	- - Other	LTR	100	100	-
	2204.30.00	- Other grape must	LTR	100	100	-
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>				
	2205.10.00	- In containers holding 2 l or less	LTR	100	100	-
	2205.90.00	- Other	LTR	100	100	-
<b>22.06</b>		<b>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included.</b>				
	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or				
	2206.00.10	- - Fermented beverages containing alcohol not else where specified or included	LTR	100	100	-
	2206.00.20	- - Non-alcoholic fermented beverages not else where specified or included	LTR	100	100	-
<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>				
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	LTR	100	100	-
	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	LTR	100	100	-
<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>				
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	LTR	100	100	-
	2208.30.00	- Whiskies	LTR	100	100	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2208.40	- Rum and other spirits obtained by distilling fermented sugarcane Products:				
	2208.40.10	- - - Rum	LTR	100	100	-
	2208.40.20	- - -Tafia	LTR	100	100	-
	2208.40.90	- - - Other spirit obtained by distilling fermented sugarcane products	LTR	100	100	-
	2208.50.00	- Gin and Geneva	LTR	100	100	-
	2208.60.00	- Vodka	LTR	100	100	-
	2208.70.00	- Liqueurs and cordials	LTR	100	100	-
	2208.90.00	- Other	LTR	100	100	-
<b>22.09</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>					
	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid:				
	2209.00.10	- - - Vinegar	LTR	50	30	-
	2209.00.20	- - - Substitutes for vinegar obtained from acetic acid	LTR	50	30	-

**CHAPTER 23**  
**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;**  
**PREPARED ANIMAL FODDER**

**Note.**

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

**Subheading Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	KGM	30	-	-
	2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	KGM	30	-	-
<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>				
	2302.10.00	-Of maize (corn)	KGM	30	-	-
	2302.30.00	-Of wheat	KGM	30	-	-
	2302.40.00	-Of other cereals	KGM	30	-	-
	2302.50.00	-Of leguminous plants	KGM	30	-	-
<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>				
	2303.10.00	- Residues of starch manufacture and similar residues	KGM	30	-	-
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	KGM	30	-	-
	2303.30.00	- Brewing or distilling dregs and waste	KGM	30	-	-
<b>23.04</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>				
	2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>23.05</b>		<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>				
	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	KGM	30	-	-
<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 23.04 or</b>				
	2306.10.00	- Of cotton seeds	KGM	30	-	-
	2306.20.00	- Of linseed	KGM	30	-	-
	2306.30.00	- Of sunflower seeds	KGM	30	-	-
		- Of rape or colza seeds:				
	2306.41.00	- - Of low erucic acid rape or colza seeds	KGM	30	-	-
	2306.49.00	- - Other	KGM	30	-	-
	2306.50.00	- Of coconut or copra	KGM	30	-	-
	2306.60.00	- Of palm nuts or kernels	KGM	30	-	-
	2306.90.00	- Other	KGM	30	-	-
<b>23.07</b>		<b>Wine lees; argol.</b>				
	2307.00.00	Wine lees; argol	KGM	30	-	-
<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>				
	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	KGM	30	-	-
<b>23.09</b>		<b>Preparations of a kind used in animal feeding.</b>				
	2309.10.00	- Dog or cat food, put up for retail sale	KGM	30	-	-
	2309.90.00	- Other	KGM	30	-	-

**CHAPTER 24**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

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

**Subheading Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
24.01	Unmanufactured tobacco; tobacco refuse.					
	2401.10.00	- Tobacco, not stemmed/stripped	KGM	100	100	-
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	KGM	100	100	-
	2401.30.00	- Tobacco refuse	KGM	100	100	-
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	NMB	100	100	-
	2402.20.00	- Cigarettes containing tobacco	NMB	100	100	-
	2402.90.00	- Other	NMB	100	100	-
24.03	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised ' or 'reconstituted' tobacco; tobacco extracts and essences.					
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :				
	2403.11.00	- - Water pipe tobacco specified in subheading note 1 to this chapter	KGM	100	100	-
	2403.19	- - Other:				-
	2403.19.10	- - - Pipe tobacco	KGM	100	100	-
	2403.19.20	- - - Biri	NMB	100	100	-
	2403.19.90	- - -Other	KGM	100	100	-
		- Other:				-
	2403.91.00	- - 'homogenised' or 'reconstituted' tobacco	KGM	100	100	-
	2403.99	- - Other:				
	2403.99.10	- - - Chewing tobacco(khani)	KGM	100	100	-
	2403.99.20	- - - Jarda scented tobacco	KGM	100	100	-
	2403.99.30	- - - Snuff	KGM	100	100	-
	2403.99.40	- - - Cut-tobacco	KGM	100	100	-
	2403.99.90	- - - Other	KGM	100	100	-

## SECTION V MINERAL PRODUCTS

### CHAPTER 25

#### SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

#### Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading. The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
- 2.- This Chapter does not cover :
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (h) Billiard chinks (heading 95.04); or
  - (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).
- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
- 4.- Heading 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or oxide; broken pieces of pottery, brick or concrete. Similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken piece of pottery, brick or concrete.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>25.01</b>		<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>				
	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2501.00.10	--- Common salt (iodised)	KGM	30	-	-
	2501.00.20	--- Common salt (non-iodised)	KGM	30	-	-
	2501.00.30	--- Rock salt	KGM	30	-	-
	2501.00.90	--- Other	KGM	30	-	-
<b>25.02</b>	<b>Unroasted iron pyrites.</b>					
	2502.00.00	Unroasted iron pyrites	KGM	30	-	-
<b>25.03</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>					
	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	KGM	30	-	-
<b>25.04</b>	<b>Natural graphite.</b>					
	2504.10.00	- In powder or in flakes	KGM	30	-	-
	2504.90.00	- Other	KGM	30	-	-
<b>25.05</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26.</b>					
	2505.10.00	- Silica sand and quartz sands	KGM	30	-	-
	2505.90.00	- Other	KGM	30	-	-
<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>					
	2506.10.00	- Quartz	KGM	30	-	-
	2506.20	- Quartzite:				
	2506.20.10	--- Quartzite	KGM	30	-	-
	2506.20.20	--- Quartzite (in powder or chips)	KGM	30	-	-
	2506.20.90	--- Other	KGM	30	-	-
<b>25.07</b>	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>					
	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined	KGM	30	-	-
<b>25.08</b>	<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>					
	2508.10.00	- Bentonite	KGM	30	-	-
	2508.30.00	- Fire-clay	KGM	30	-	-
	2508.40.00	- Other clays	KGM	30	-	-
	2508.50.00	- Andalusite, kyanite and sillimanite	KGM	30	-	-
	2508.60.00	- Mullite	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2508.70.00	- Chamotte or dinas earths	KGM	30	-	-
<b>25.09</b>	<b>Chalk.</b>					
	2509.00.00	Chalk	KGM	30	-	-
<b>25.10</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>					
	2510.10.00	- Unground	KGM	30	-	-
	2510.20.00	- Ground	KGM	30	-	-
<b>25.11</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>					
	2511.10.00	- Natural barium sulphate (barytes)	KGM	30	-	-
	2511.20.00	- Natural barium carbonate (witherite)	KGM	30	-	-
<b>25.12</b>	<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>					
	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	KGM	30	-	-
<b>25.13</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>					
	2513.10.00	- Pumice stone	KGM	30	-	-
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	KGM	30	-	-
<b>25.14</b>	<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>					
	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	KGM	30	10	-
<b>25.15</b>	<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 :				
	2515.11	- -Crude or roughly trimmed.:				
	2515.11.10	- - - Crude marble	KGM	30	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2515.11.20	- - - Roughly trimmed marble	KGM	30	10	-
	2515.11.30	- - - Crude travertine	KGM	30	10	-
	2515.11.40	- - - Roughly trimmed travertine	KGM	30	10	-
	2515.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	KGM	30	10	-
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	MTK	30	10	-
<b>25.16</b>	<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:				
	2516.11.00	- - Crude or roughly trimmed	MTK	30	10	-
	2516.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	MTK	30	10	-
	2516.20.00	- Sandstone	MTK	30	10	-
	2516.90	- Other monumentals and building stone:				
	2516.90.10	- - -Boulders	KGM	30	-	-
	2516.90.90	- - -Other	MTK	30	10	-
<b>25.17</b>	<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 25.15 or 25.16, whether or not heat- treated.</b>					
	2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	KGM	30	-	-
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	KGM	30	10	-
	2517.30.00	- Tarred macadam	KGM	30	10	-
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat- treated :				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
25.18	2517.41.00	-- Of marble	KGM	30	10	-
	2517.49	-- Other:				
	2517.49.10	--- Stone chips and powder	KGM	30	10	-
	2517.49.90	--- Other	KGM	30	10	-
	<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>					
	2518.10	- Dolomite, not calcined or sintered:				
	2518.10.10	--- Dolomite, not calcined or sintered, powdered	KGM	30	10	-
	2518.10.20	--- Dolomite, not calcined or sintered, chips	KGM	30	10	-
	2518.10.30	--- Dolomite, not calcined or sintered, lumps and slabs	KGM	30	10	-
	2518.10.90	--- Dolomite, not calcined or sintered, other	KGM	30	10	-
25.19	2518.20.00	- Calcined or sintered dolomite	KGM	30	10	-
	2518.30.00	- Dolomite ramming mix	KGM	30	10	-
	<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>					
	2519.10.00	- Natural magnesium carbonate (magnesite)	KGM	30	10	-
25.20	2519.90.00	- Other	KGM	30	10	-
	<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>					
	2520.10.00	- Gypsum; anhydrite	KGM	30	10	-
25.21	2520.20.00	- Plasters	KGM	30	10	-
	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>					
	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:				
	2521.00.10	--- Limestone flux	KGM	30	10	-
25.22	2521.00.90	--- Limestone and other calcareous stone	KGM	30	10	-
	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>					
	2522.10.00	- Quicklime	KGM	30	10	-
	2522.20.00	- Slaked lime	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2522.30.00	- Hydraulic lime	KGM	30	10	-
<b>25.23</b>		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>				
	2523.10.00	- Cement clinkers	KGM	30	-	-
		- Portland cement:				
	2523.21.00	- - White cement, whether or not artificially coloured	KGM	30	5	-
	2523.29	- - Other:				
	2523.29.10	- - - Ordinary portland cement	KGM	30	5	-
	2523.29.20	- - - Ordinary portland cement, coloured	KGM	30	5	-
	2523.29.30	- - - Portland pozzolana cement	KGM	30	5	-
	2523.29.40	- - - Portland slag cement	KGM	30	5	-
	2523.29.50	- - - Cement dust	KGM	30	5	-
	2523.29.90	- - - Other	KGM	30	5	-
	2523.30.00	- Aluminous cement	KGM	30	5	-
	2523.90.00	- Other hydraulic cements	KGM	30	5	-
<b>25.24</b>		<b>Asbestos.</b>				
	2524.10.00	- Crocidolite	KGM	30	10	-
	2524.90.00	- Other	KGM	30	10	-
<b>25.25</b>		<b>Mica, including splittings; mica waste.</b>				
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	KGM	30	10	-
	2525.20.00	- Mica powder	KGM	30	10	-
	2525.30.00	- Mica waste	KGM	30	10	-
<b>25.26</b>		<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>				
	2526.10.00	- Not crushed, not powdered	KGM	30	10	-
	2526.20.00	- Crushed or powdered	KGM	30	10	-
<b>[25.27]</b>						
<b>25.28</b>		<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 H3BO3 calculated on the dry weight.</b>				
	2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>25.29</b>		<b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>				
	2529.10.00	- Feldspar	KGM	30	10	-
		- Fluorspar:				
	2529.21.00	- - Containing by weight 97% or less of calcium fluoride	KGM	30	10	-
	2529.22.00	- - Containing by weight more than 97% of calcium fluoride	KGM	30	10	-
	2529.30.00	- Leucite; nepheline and nepheline syenite	KGM	30	10	-
<b>25.30</b>		<b>Mineral substances not elsewhere specified or included.</b>				
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	KGM	30	10	-
	2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	KGM	30	10	-
	2530.90.00	- Other	KGM	30	10	-

## CHAPTER 26 ORES, SLAG AND ASH

### NOTES

1. This Chapter does not cover:
  - (a) Slag and similar industrial waste prepared as macadam (25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (27.10);
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool and similar mineral wools (68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (7112); or
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of 2601 to 2617, "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section 14 or 15, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- Heading 26.20 applies only to:
  - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

### SUBHEADING NOTES

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>26.01</b>		<b>Iron ores and concentrates, including roasted iron pyrites.</b>				
		- Iron ores and concentrates, other than roasted iron				
	2601.11.00	- - Non-agglomerated	KGM	30	-	-
	2601.12.00	- - Agglomerated	KGM	30	-	-
	2601.20.00	- Roasted iron pyrites	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>26.02</b>		<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>				
	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	KGM	30	-	-
<b>26.03</b>		<b>Copper ores and concentrates.</b>				
	2603.00.00	Copper ores and concentrates	KGM	30	-	-
<b>26.04</b>		<b>Nickel ores and concentrates.</b>				
	2604.00.00	Nickel ores and concentrates	KGM	30	-	-
<b>26.05</b>		<b>Cobalt ores and concentrates.</b>				
	2605.00.00	Cobalt ores and concentrates	KGM	30	-	-
<b>26.06</b>		<b>Aluminium ores and concentrates.</b>				
	2606.00.00	Aluminium ores and concentrates	KGM	30	-	-
<b>26.07</b>		<b>Lead ores and concentrates.</b>				
	2607.00.00	Lead ores and concentrates	KGM	30	-	-
<b>26.08</b>		<b>Zinc ores and concentrates.</b>				
	2608.00.00	Zinc ores and concentrates	KGM	30	-	-
<b>26.09</b>		<b>Tin ores and concentrates.</b>				
	2609.00.00	Tin ores and concentrates	KGM	30	-	-
<b>26.10</b>		<b>Chromium ores and concentrates.</b>				
	2610.00.00	Chromium ores and concentrates	KGM	30	-	-
<b>26.11</b>		<b>Tungsten ores and concentrates.</b>				
	2611.00.00	Tungsten ores and concentrates	KGM	30	-	-
<b>26.12</b>		<b>Uranium or thorium ores and concentrates.</b>				
	2612.10.00	- Uranium ores and concentrates	KGM	30	-	-
	2612.20.00	- Thorium ores and concentrates	KGM	30	-	-
<b>26.13</b>		<b>Molybdenum ores and concentrates.</b>				
	2613.10.00	- Roasted	KGM	30	-	-
	2613.90.00	- Other	KGM	30	-	-
<b>26.14</b>		<b>Titanium ores and concentrates.</b>				
	2614.00.00	Titanium ores and concentrates	KGM	30	-	-
<b>26.15</b>		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>				
	2615.10.00	- Zirconium ores and concentrates	KGM	30	-	-
	2615.90.00	- Other	KGM	30	-	-
<b>26.16</b>		<b>Precious metal ores and concentrates.</b>				
	2616.10.00	- Silver ores and concentrates	KGM	30	-	-
	2616.90.00	-Other	KGM	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>26.17</b>		<b>Other ores and concentrates.</b>				
	2617.10.00	- Antimony ores and concentrates	KGM	30	-	-
	2617.90.00	- Other	KGM	30	-	-
<b>26.18</b>		<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>				
	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel	KGM	30	-	-
<b>26.19</b>		<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>				
	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	KGM	30	-	-
<b>26.20</b>		<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>				
		- Containing mainly zinc:				
	2620.11.00	- - Hard zinc spelter	KGM	30	-	-
	2620.19.00	- - Other	KGM	30	-	-
		- Containing mainly lead:				
	2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	KGM	30	-	-
	2620.29.00	- - Other	KGM	30	-	-
	2620.30.00	- Containing mainly copper	KGM	30	-	-
	2620.40.00	- Containing mainly aluminium	KGM	30	-	-
	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	KGM	30	-	-
		- Other:				
	2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	KGM	30	-	-
	2620.99.00	- - Other	KGM	30	-	-
<b>26.21</b>		<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>				
	2621.10.00	- Ash and residues from the incineration of municipal waste	KGM	30	-	-
	2621.90.00	- Other	KGM	30	-	-

**CHAPTER 27**  
**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS**  
**SUBSTANCES; MINERAL WAXES**

**NOTES**

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 2710 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 polyolefin's of which less than 60% by volume distils at 300 °C, after conversion to 101.3 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**SUBHEADING NOTES**

1. For the purposes of 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 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent ASTM D86 method).
5. For the purposes of the subheadings of heading 2710, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>				
		- Coal, whether or not pulverised, but not agglomerated:				
	2701.11.00	- - Anthracite	KGM	10	-	-
	2701.12.00	- - Bituminous coal	KGM	10	-	-
	2701.19.00	- - Other coal	KGM	10	-	-
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	KGM	10	-	-
<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding jet.</b>				
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	KGM	10	-	-
	2702.20.00	- Agglomerated lignite	KGM	10	-	-
<b>27.03</b>		<b>Peat (including peat litter), whether or not agglomerated.</b>				
	2703.00.00	Peat (including peat litter), whether or not agglomerated	KGM	10	-	-
<b>27.04</b>		<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>				
	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.:				
	2704.00.10	- - - Coke and semi-coke	KGM	20	-	-
	2704.00.20	- - - Retort carbon	KGM	20	-	-
<b>27.05</b>		<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>				
	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	KGM	20	5	-
<b>27.06</b>		<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>				
	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	KGM	20	5	-
<b>27.07</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>				
	2707.10.00	- Benzol (benzene)	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2707.20.00	- Toluol (toluene)	KGM	20	5	-
	2707.30.00	- Xylol (xylenes)	KGM	20	5	-
	2707.40.00	- Naphthalene	KGM	20	5	-
	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	KGM	20	5	-
		-Other:				
	2707.91.00	- - Creosote oils	KGM	20	5	-
	2707.99.00	- - Other	KGM	20	5	-
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>					
	2708.10.00	- Pitch	KGM	20	5	-
	2708.20.00	- Pitch coke				
<b>27.09</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>					
	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude	KGM	20	5	-
<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, these oils being the basic constituents of the preparations: waste oils.</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; waste oils.				
	2710.12	- - Light oils and preparations:				
	2710.12.10	- - - Motor spirit (gasolene) including aviation spirit (petrol)	LTR	20	5	5
	2710.12.90	- - - Spirit type (gasolene type) jet fuel (ATF)	LTR	20	5	-
	2710.19	- - Other:				
	2710.19.12	- - - S.K. Oil (Subsidy)	LTR	20	-	-
	2710.19.13	- - - S. K. Oil	LTR	20	-	-
	2710.19.14	- - - Kerosene type jet fuel (ATF)	LTR	20	-	-
	2710.19.15	- - - Other light oils and preparations (HSD)	LTR	20	5	5

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2710.19.16	---- Other medium oils and preparations (LDO	LTR	20	5	-
	2710.19.17	---- Fuel oils (Furnace Oil)	LTR	20	5	-
	2710.19.18	---- Gas oils	LTR	20	5	-
	2710.19.19	---- Lubricating oils	LTR	20	5	-
	2710.19.90	--- Other	LTR	20	5	-
	2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	LTR	20	5	-
		- Waste oils:				
	2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	LTR	20	5	-
	2710.99.00	Other	LTR	20	5	-
<b>27.11</b>		<b>Petroleum gases and other gaseous hydrocarbons.</b>				
		- Liquefied				
	2711.11.00	- - Natural gas	KGM	20	5	-
	2711.12.00	- - Propane	KGM	20	-	-
	2711.13.00	- - Butanes	KGM	20	5	-
	2711.14.00	- - Ethylene, propylene, butylene and butadiene	KGM	20	5	-
	2711.19.00	- - Other	KGM	20	5	-
		- In gaseous state:				
	2711.21.00	- - Natural gas	KGM	20	5	-
	2711.29.00	- - Other	KGM	20	5	-
<b>27.12</b>		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>				
	2712.10.00	- Petroleum jelly	KGM	20	5	-
	2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	KGM	20	5	-
	2712.90.00	- Other	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>27.13</b>		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>				
		- Petroleum coke:				
	2713.11.00	- - Not calcined	KGM	20	5	-
	2713.12.00	- - Calcined	KGM	20	5	-
	2713.20.00	- Petroleum bitumen	KGM	20	-	-
<b>27.14</b>		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>				
	2714.10.00	- Bituminous or oil shale and tar sands	KGM	20	-	-
	2714.90.00	- Other	KGM	20	-	-
<b>27.15</b>		<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>				
	2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	KGM	20	-	-
<b>27.16</b>		<b>Electrical energy. (optional heading)</b>				
	2716.00.00	Electrical energy. (optional heading)	MUS	-	-	-

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

### **Notes.**

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

## **CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE- EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

### **Notes.**

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
  - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) Halide oxides of carbon (heading 28.12);
  - (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathio-cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than

calcium cyanamide, whether or not pure (Chapter 31).

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

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

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

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

#### **Subheading Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>28.01</b>		<b>Fluorine, chlorine, bromide and iodine.</b>				
	2801.10.00	- Chlorine	KGM	10	5	-
	2801.20.00	- Iodine	KGM	10	5	-
	2801.30.00	- Fluorine; bromine	KGM	10	5	-
<b>28.02</b>		<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>				
	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur	KGM	10	5	-
<b>28.03</b>		<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>				
	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	KGM	10	5	-
<b>28.04</b>		<b>Hydrogen, rare gases and other non-metals.</b>				
	2804.10.00	- Hydrogen	MTQ	10	5	-
		- Rare gases:				
	2804.21.00	-- Argon	MTQ	10	5	-
	2804.29.00	-- Other	MTQ	10	5	-
	2804.30.00	- Nitrogen	MTQ	10	5	-
	2804.40	- Oxygen:				
	2804.40.10	--- Oxygen, medicinal grade	MTQ	10	-	-
	2804.40.20	--- Oxygen, other grade	MTQ	10	5	-
	2804.50.00	- Boron; tellurium	KGM	10	5	-
		- Silicon:				
	2804.61.00	- - Containing by weight not less than 99.99% of silicon	KGM	10	5	-
	2804.69.00	-- Other	KGM	10	5	-
	2804.70.00	- Phosphorus	KGM	10	5	-
	2804.80.00	- Arsenic	KGM	10	5	-
	2804.90.00	- Selenium	KGM	10	5	-
<b>28.05</b>		<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed; mercury.</b>				
		I- ALKALI OR ALKALINE-EARTH METALS:				
	2805.11.00	-- Sodium	KGM	10	5	-
	2805.12.00	-- Calcium	KGM	10	5	-
	2805.19.00	- Other	KGM	10	5	-
	2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	KGM	10	5	-
	2805.40.00	- Mercury	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

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

**28.06 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**

2806.10.00	- Hydrogen chloride (hydrochloric acid)	LTR	10	5	-
2806.20.00	- Chlorosulphuric acid	LTR	10	5	-

**28.07 Sulphuric acid; oleum.**

2807.00	Sulphuric acid ; oleum:				
2807.00.10	- - Sulphuric acid	LTR	10	5	-
2807.00.20	- - - Oleum	LTR	10	5	-

**28.08 Nitric acid; sulphonitric acids.**

2808.00.00	Nitric acid; sulphonitric acids	KGM	10	5	-
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**28.09 Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**

2809.10.00	- Diphosphorus pentoxide	KGM	10	5	-
2809.20.00	- Phosphoric acid and polyphosphoric acids	KGM	10	5	-

**28.10 Oxides of boron; boric acids.**

2810.00.00	Oxides of boron; boric acids	KGM	10	5	-
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**28.11 Other inorganic acids and other inorganic oxygen compounds of non-metals.**

	- Other inorganic acids:				
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	KGM	10	5	-
2811.12.00	- - Hydrogen cyanide (hydrocyanic acid)	KGM	10	5	-
2811.19.00	- - Other	KGM	10	5	-
	- - Other inorganic oxygen compounds of non-metals:				
2811.21.00	- - Carbon dioxide	KGM	10	5	-
2811.22.00	- - Silicon dioxide	KGM	10	5	-
2811.29.00	- Other	KGM	10	5	-

III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

**28.12 Halides and halide oxides of non-metals.**

	- Chlorides and chloride oxides				
2812.11.00	- - Carbonyl dichloride (phosgene)	KGM	10	5	-
2812.12.00	- - Phosphorus oxychloride	KGM	10	5	-
2812.13.00	- -Phosphorus trichloride	KGM	10	5	-
2812.14.00	- - Phosphorus pentachloride	KGM	10	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2812.15.00	-- Sulphur monochloride	KGM	10	5	-
	2812.16.00	-- Sulphur dichloride	KGM	10	5	-
	2812.17.00	-- Thionyl chloride	KGM	10	5	-
	2812.19.00	-- Other	KGM	10	5	-
	2812.90.00	- Other	KGM	10	5	-
<b>28.13</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>					
	2813.10.00	- Carbon disulphide	KGM	10	5	-
	2813.90.00	- Other	KGM	10	5	-
<b>28.14</b>	<b>Ammonia, anhydrous or in aqueous solution.</b>					
	2814.10.00	- Anhydrous ammonia	KGM	10	5	-
	2814.20.00	- Ammonia in aqueous solution	KGM	10	5	-
<b>28.15</b>	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>					
	- Sodium hydroxide (caustic soda):					
	2815.11.00	-- Solid	KGM	10	5	-
	2815.12.00	- - In aqueous solution (soda lye or liquid soda)	KGM	10	5	-
	2815.20.00	- Potassium hydroxide (caustic potash)	KGM	10	5	-
	2815.30.00	- Peroxides of sodium or potassium	KGM	10	5	-
<b>28.16</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>					
	2816.10.00	- Hydroxide and peroxide of magnesium	KGM	10	5	-
	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	KGM	10	5	-
<b>28.17</b>	<b>Zinc oxide; zinc peroxide.</b>					
	2817.00.00	Zinc oxide; zinc peroxide	KGM	10	5	-
<b>28.18</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>					
	2818.10.00	- Artificial corundum, whether or not chemically defined	KGM	10	5	-
	2818.20.00	- Aluminium oxide, other than artificial corundum	KGM	10	5	-
	2818.30.00	- Aluminium hydroxide	KGM	10	5	-
<b>28.19</b>	<b>Chromium oxides and hydroxides.</b>					
	2819.10.00	- Chromium trioxide	KGM	10	5	-
	2819.90.00	- Other	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>28.20</b>		<b>Manganese oxides.</b>				
	2820.10.00	- Manganese dioxide	KGM	10	5	-
	2820.90.00	- Other	KGM	10	5	-
<b>28.21</b>		<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3.</b>				
	2821.10.00	- Iron oxides and hydroxides	KGM	10	5	-
	2821.20.00	- Earth colours	KGM	10	5	-
<b>28.22</b>		<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>				
	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides	KGM	10	5	-
<b>28.23</b>		<b>Titanium oxides.</b>				
	2823.00.00	Titanium oxides	KGM	10	5	-
<b>28.24</b>		<b>Lead oxides; red lead and orange lead.</b>				
	2824.10.00	- Lead monoxide (litharge, massicot)	KGM	10	5	-
	2824.90.00	- Other	KGM	10	5	-
<b>28.25</b>		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>				
	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	KGM	10	5	-
	2825.20.00	- Lithium oxide and hydroxide	KGM	10	5	-
	2825.30.00	- Vanadium oxides and hydroxides	KGM	10	5	-
	2825.40.00	- Nickel oxides and hydroxides	KGM	10	5	-
	2825.50.00	- Copper oxides and hydroxides	KGM	10	5	-
	2825.60.00	- Germanium oxides and zirconium dioxide	KGM	10	5	-
	2825.70.00	- Molybdenum oxides and hydroxides	KGM	10	5	-
	2825.80.00	- Antimony oxides	KGM	10	5	-
	2825.90.00	- Other	KGM	10	5	-
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
<b>28.26</b>		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>				
		- Fluorides:				
	2826.12.00	-- Of aluminium	KGM	10	5	-
	2826.19.00	- - Other	KGM	10	5	-
	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2826.90.00	- Other	KGM	10	5	-
<b>28.27</b>		<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>				
	2827.10.00	- Ammonium chloride	KGM	10	5	-
	2827.20.00	- Calcium chloride	KGM	10	5	-
		- Other chlorides:				
	2827.31.00	- - Of magnesium	KGM	10	5	-
	2827.32.00	- - Of aluminium	KGM	10	5	-
	2827.35.00	- - Of nickel	KGM	10	5	-
	2827.39.00	- - Other	KGM	10	5	-
		- Chloride oxides and chloride hydroxides:				
	2827.41.00	- -Of copper	KGM	10	5	-
	2827.49.00	- - Other	KGM	10	5	-
		- - Bromides and bromide oxides:				
	2827.51.00	- - Bromides of sodium or of potassium	KGM	10	5	-
	2827.59.00	- - Other	KGM	10	5	-
	2827.60.00	-Iodides and iodide oxides	KGM	10	5	-
<b>28.28</b>		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>				
	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	KGM	10	5	-
	2828.90.00	- Other	KGM	10	5	-
<b>28.29</b>		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>				
		- Chlorates:				
	2829.11.00	- - Of sodium	KGM	10	5	-
	2829.19.00	- - Other	KGM	10	5	-
	2829.90.00	- Other	KGM	10	5	-
<b>28.30</b>		<b>Sulphides; polysulphides, whether or not chemically defined.</b>				
	2830.10.00	- Sodium sulphides	KGM	10	5	-
	2830.90.00	- Other	KGM	10	5	-
<b>28.31</b>		<b>Dithionites and sulfoxylates.</b>				
	2831.10.00	- Of sodium	KGM	10	5	-
	2831.90.00	- Other	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>28.32</b>		<b>Sulphites; thiosulphates.</b>				
	2832.10.00	- Sodium sulphites	KGM	10	5	-
	2832.20.00	- Other sulphites	KGM	10	5	-
	2832.30.00	- Thiosulphates	KGM	10	5	-
<b>28.33</b>		<b>Sulphates; alums; peroxosulphates (persulphates).</b>				
		- Sodium sulphates:				
	2833.11.00	- - Disodium sulphate	KGM	10	5	-
	2833.19.00	- - Other	KGM	10	5	-
		- Other sulphates:				
	2833.21.00	- - Of magnesium	KGM	10	5	-
	2833.22.00	- - Of aluminium	KGM	10	5	-
	2833.24.00	- - Of nickel	KGM	10	5	-
	2833.25.00	- - Of copper	KGM	10	5	-
	2833.27.00	- - Of barium	KGM	10	5	-
	2833.29.00	- - Other	KGM	10	5	-
	2833.30.00	- Alums	KGM	10	5	-
	2833.40.00	- Peroxosulphates (persulphates)	KGM	10	5	-
<b>28.34</b>		<b>Nitrites; nitrates.</b>				
	2834.10.00	- Nitrites	KGM	10	5	-
		- Nitrates:				
	2834.21.00	- - Of potassium	KGM	10	5	-
	2834.29.00	- - Other	KGM	10	5	-
<b>28.35</b>		<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>				
	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	KGM	10	5	-
		- Phosphates:				
	2835.22.00	- - Of mono- or disodium	KGM	10	5	-
	2835.24.00	- - Of potassium	KGM	10	5	-
	2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	KGM	10	5	-
	2835.26.00	- - Other phosphates of calcium	KGM	10	5	-
	2835.29.00	--Other	KGM	10	5	-
		- Polyphosphates:				
	2835.31.00	- - Sodium triphosphate (sodium tripolyphosphate)	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2835.39.00	-- Other	KGM	10	5	-
<b>28.36</b>		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>				
	2836.20.00	- Disodium carbonate	KGM	10	5	-
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	KGM	10	5	-
	2836.40.00	- Potassium carbonates	KGM	10	5	-
	2836.50.00	- Calcium carbonate	KGM	10	5	-
	2836.60.00	- Barium carbonate	KGM	10	5	-
		- Other:				
	2836.91.00	-- Lithium carbonates	KGM	10	5	-
	2836.92.00	-- Strontium carbonate	KGM	10	5	-
	2836.99.00	-- Other	KGM	10	5	-
<b>28.37</b>		<b>Cyanides, cyanide oxides and complex cyanides.</b>				
		- - Cyanides and cyanide oxides:				
	2837.11.00	-- Of sodium	KGM	10	5	-
	2837.19.00	-- Other	KGM	10	5	-
	2837.20.00	- Complex cyanides	KGM	10	5	-
<b>[28.38]</b>						
<b>28.39</b>		<b>Silicates; commercial alkali metal silicates.</b>				
		- Of sodium:				
	2839.11.00	-- Sodium metasilicates	KGM	10	5	-
	2839.19.00	-- Other	KGM	10	5	-
	2839.90.00	- Other	KGM	10	5	-
<b>28.40</b>		<b>Borates; peroxoborates (perborates).</b>				
		- Disodium tetraborate (refined borax):				
	2840.11.00	-- Anhydrous	KGM	10	5	-
	2840.19.00	-- Other	KGM	10	5	-
	2840.20.00	- Other borates	KGM	10	5	-
	2840.30.00	- Peroxoborates (perborates)	KGM	10	5	-
<b>28.41</b>		<b>Salts of oxometallic or peroxometallic acids.</b>				
	2841.30.00	- Sodium dichromate	KGM	10	5	-
	2841.50.00	- Other chromates and dichromates; peroxochromates	KGM	10	5	-
		- Manganites, manganates and permanganates:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2841.61.00	- - Potassium permanganate	KGM	10	5	-
	2841.69.00	- - Other	KGM	10	5	-
	2841.70.00	- Molybdates	KGM	10	5	-
	2841.80.00	- Tungstates (wolframates)	KGM	10	5	-
	2841.90.00	- Other	KGM	10	5	-
<b>28.42</b>	<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>					
	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	KGM	10	5	-
	2842.90.00	- Other	KGM	10	5	-
VI.- MISCELLANEOUS						
<b>28.43</b>	<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>					
	2843.10.00	- Colloidal precious metals	KGM	10	5	-
		- Silver compounds:				
	2843.21.00	- - Silver nitrate	KGM	10	5	-
	2843.29.00	- - Other	KGM	10	5	-
	2843.30.00	- Gold compounds	KGM	10	5	-
	2843.90.00	- Other compounds; amalgams	KGM	10	5	-
<b>28.44</b>	<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>					
	2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	KGM	10	5	-
	2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions(including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions(including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	KGM	10	5	-
	2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	KGM	10	5	-
	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	KGM	10	5	-
<b>28.45</b>	<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>					
	2845.10.00	- Heavy water (deuterium oxide)	KGM	10	5	-
	2845.90.00	- Other	KGM	10	5	-
<b>28.46</b>	<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>					
	2846.10.00	- Cerium compounds	KGM	10	5	-
	2846.90.00	- Other	KGM	10	5	-
<b>28.47</b>	<b>Hydrogen peroxide, whether or not solidified with urea.</b>					
	2847.00	Hydrogen peroxide, whether or not solidified with urea.:				
	2847.00.10	- - - Hydrogen peroxide, (medicinal grade).	KGM	10	-	-
	2847.00.20	- - - Hydrogen peroxide, other grade	KGM	10	5	-
<b>[28.48]</b>						
<b>28.49</b>	<b>Carbides, whether or not chemically defined.</b>					
	2849.10.00	- Of calcium	KGM	10	5	-
	2849.20.00	- Of silicon	KGM	10	5	-
	2849.90.00	- Other	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>28.50</b>		<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>				
	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	KGM	10	5	-
<b>[28.51]</b>						
<b>28.52</b>		<b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>				
	2852.10.00	- Chemically defined	KGM	10	5	-
	2852.90.00	- Other	KGM	10	5	-
<b>28.53</b>		<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus; Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</b>				
	2853.10.00	- Cyanogen chloride (chlorcyan)	KGM	10	5	-
	2853.90	- Other:				
	2853.90.10	- - - Distilled water	LTR	10	5	-
	2853.90.90	- - - Other	KGM	10	5	-



## CHAPTER 29 ORGANIC CHEMICALS

### Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b), or (c) above dissolved in water.
  - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- 2.- This Chapter does not cover :
  - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
  - (b) Ethyl alcohol (heading 22.07 or 22.08);
  - (c) Methane or propane (heading 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Immunological products of heading 30.02;
  - (f) Urea (heading 31.02 or 31.05);
  - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
  - (h) Enzymes (heading 35.07);
  - (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);
  - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
  - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
  - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol- function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
  - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.  
Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.  
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
- 8.- For the purposes of heading 29.37 :
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
  - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

#### **Subheading Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

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

**29.01 Acyclic hydrocarbons.**

2901.10.00	- Saturated	KGM	10	-	-
	Unsaturated:				
2901.21.00	- - Ethylene	KGM	10	-	-
2901.22.00	- - Propene (propylene)	KGM	10	-	-
2901.23.00	- - Butene (butylene) and isomers thereof	KGM	10	-	-
2901.24.00	- - Buta-1,3-diene and isoprene	KGM	10	-	-
2901.29.00	- - Other	KGM	10	-	-

**29.02 Cyclic hydrocarbons.**

	- Cyclanes, cyclenes and cycloterpenes:				
2902.11.00	- - Cyclohexane	KGM	10	-	-
2902.19.00	- - Other	KGM	10	-	-
2902.20.00	- Benzene	KGM	10	-	-
2902.30.00	- Toluene	KGM	10	-	-
	- Xylenes:				
2902.41.00	- - o-Xylene	KGM	10	-	-
2902.42.00	- - m-Xylene	KGM	10	-	-
2902.43.00	- - p-xylene	KGM	10	-	-
2902.44.00	- - Mixed xylene isomers	KGM	10	-	-
2902.50.00	- Styrene	KGM	10	-	-
2902.60.00	- Ethylbenzene	KGM	10	-	-
2902.70.00	- Cumene	KGM	10	-	-
2902.90.00	- Other	KGM	10	-	-

**29.03 Halogenated derivatives of hydrocarbons.**

	- Saturated chlorinated derivatives of acyclic hydrocarbons:				
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	KGM	10	-	-
2903.12.00	- - Dichloromethane (methylene chloride)	KGM	10	-	-
2903.13.00	- - Chloroform (trichloromethane)	KGM	10	-	-
2903.14.00	- - Carbon tetrachloride	KGM	10	-	-
2903.15.00	- - Ethylene dichloride (iso) (1,2-dichloroethane)	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2903.19	-- Other:				
	2903.19.10	- - - Methylchloroform or 1.1.1 - trichloroethane, R-1409	KGM	10	-	-
	2903.19.90	- - - Other	KGM	10	-	-
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:				
	2903.21.00	-- Vinyl chloride (chloroethylene)	KGM	10	-	-
	2903.22.00	-- Trichloroethylene	KGM	10	-	-
	2903.23.00	-- Tetrachloroethylene (perchloroethylene)	KGM	10	-	-
	2903.29.00	- - Other	KGM	10	-	-
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:				
	2903.31.00	- - Ethylene dibromide (iso) (1,2-dibromoethane)	KGM	10	-	-
	2903.39:	-- Other:				
	2903.39.10	- - - Methylbromide or bromomethane	KGM	10	-	-
	2903.39.20	- - - PFIB: 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl) -1-propene	KGM	10	-	-
	2903.39.90	- - -Other	KGM	10	-	-
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:				
	2903.71.00	-- Chlorodifluoromethane	KGM	10	-	-
	2903.72.00	-- Dichlorotrifluoroethanes	KGM	10	-	-
	2903.73.00	-- Dichlorofluoroethanes	KGM	10	-	-
	2903.74.00	-- Chlorodifluoroethanes	KGM	10	-	-
	2903.75.00	-- Dichloropentafluoropropanes	KGM	10	-	-
	2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	KGM	10	-	-
	2903.77.00	- - Other, perhalogenated only with fluorine and chlorine	KGM	10	-	-
	2903.78.00	-- Other perhalogenated derivatives	KGM	10	-	-
	2903.79	-- Other:				
	2903.79.10	- - - Chlorotrifluoromethane, CFC-13 or R-13	KGM	10	-	-
	2903.79.90	- - - Other	KGM	10	-	-
		- Halogenated derivatives of cyclic, cycloaliphatic or cycloaromatic hydrocarbons:				
	2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	KGM	10	-	-
	2903.83.00	- - Mirex (ISO)	KGM	10	-	-
	2903.89.00	- - Other	KGM	10	-	-
		- Halogenated derivatives of aromatic hydrocarbons:				
	2903.91.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	KGM	10	-	-
	2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	KGM	10	-	-
	2903.93.00	- - Pentachlorobenzene (ISO)	KGM	10	-	-
	2903.94.00	- - Hexabromobiphenyls	KGM	10	-	-
	2903.99.00	- - Other	KGM	10	-	-
<b>29.04</b>	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>					
	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	KGM	10	-	-
	2904.20.00	- Derivatives containing only nitro or only nitroso groups	KGM	10	-	-
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :				
	2904.31.00	- - Perfluorooctane sulphonic acid	KGM	10	-	-
	2904.32.00	- - Ammonium perfluorooctane sulphonate	KGM	10	-	-
	2904.33.00	- - Lithium perfluorooctane sulphonate	KGM	10	-	-
	2904.34.00	- - Potassium perfluorooctane sulphonate	KGM	10	-	-
	2904.35.00	- - Other salts of perfluorooctane sulphonic acid	KGM	10	-	-
	2904.36.00	- - Perfluorooctane sulphonyl fluoride	KGM	10	-	-
		- Other				
	2904.91.00	- - Trichloronitromethane (chloropicrin)	KGM	10	-	-
	2904.99.00	- - Other	KGM	10	-	-
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>					
		- Saturated monohydric alcohols:				
	2905.11.00	- - Methanol (methyl alcohol)	LTR	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	LTR	10	-	-
	2905.13.00	-- Butan-1-ol (n-butyl alcohol)	LTR	10	-	-
	2905.14.00	-- Other butanols	LTR	10	-	-
	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	LTR	10	-	-
	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	LTR	10	-	-
	2905.19	-- Other:				
	2905.19.10	--- Pinacolyl alcohol: 3, 3-dimethylbutan-2-ol	LTR	10	-	-
	2905.19.90	--- Other	LTR	10	-	-
		- Unsaturated monohydric alcohols:				
	2905.22.00	-- Acyclic terpene alcohols	LTR	10	-	-
	2905.29.00	-- Other	LTR	10	-	-
		- Diols:				
	2905.31.00	-- Ethylene glycol (ethanediol)	LTR	10	-	-
	2905.32.00	-- Propylene glycol (propane-1,2-diol)	LTR	10	-	-
	2905.39.00	-- Other	LTR	10	-	-
		- Other polyhydric alcohols:				
	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	LTR	10	-	-
	2905.42.00	-- Pentaerythritol	LTR	10	-	-
	2905.43.00	-- Mannitol	LTR	10	-	-
	2905.44.00	-- D-glucitol (sorbitol)	LTR	10	-	-
	2905.45.00	-- Glycerol	LTR	10	-	-
	2905.49.00	-- Other	LTR	10	-	-
		-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:				
	2905.51.00	-- Ethchlorvynol (INN)	LTR	10	-	-
	2905.59.00	-- Other	LTR	10	-	-
<b>29.06</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>					
		- Cyclanic, cyclenic or cycloterpenic:				
	2906.11.00	-- Menthol	LTR	10	-	-
	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	LTR	10	-	-
	2906.13.00	-- Sterols and inositols	LTR	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2906.19.00	-- Other	LTR	10	-	-
		- Aromatic:				
	2906.21.00	-- Benzyl alcohol	LTR	10	-	-
	2906.29.00	-- Other	LTR	10	-	-
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHO- NATED, NITRATED OR NITROSATED DERIVATIVES				
<b>29.07</b>	<b>Phenols; phenol-alcohols.</b>					
		- Monophenols:				
	2907.11.00	-- Phenol (hydroxybenzene) and its salts	KGM	10	-	-
	2907.12.00	-- Cresols and their salts	KGM	10	-	-
	2907.13.00	-- Octylphenol, nonylphenol and their iso- mers; salts thereof	KGM	10	-	-
	2907.15.00	-- Naphthols and their salts	KGM	10	-	-
	2907.19.00	-- Other	KGM	10	-	-
		- Polyphenols; phenol-alcohols:				
	2907.21.00	-- Resorcinol and its salts	KGM	10	-	-
	2907.22.00	-- Hydroquinone (quinol) and its salts	KGM	10	-	-
	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	KGM	10	-	-
	2907.29.00	-- Other	KGM	10	-	-
<b>29.08</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- alcohols.</b>					
		- Derivatives containing only halogen sub- stituents and their salts:				
	2908.11.00	-- Pentachlorophenol (ISO)	KGM	10	-	-
	2908.19.00	-- Other	KGM	10	-	-
		- Other:				
	2908.91.00	-- Dinoseb (ISO) and its salts	KGM	10	-	-
	2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	KGM	10	-	-
	2908.99.00	-- Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		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>29.09</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 or nitrosated derivatives:				
	2909.11.00	- - Diethyl ether	KGM	10	-	-
	2909.19.00	- - Other	KGM	10	-	-
	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	KGM	10	-	-
	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	KGM	10	-	-
		- Ether-alcohols and their halogenated, sulphonated,				
	2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	KGM	10	-	-
	2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	KGM	10	-	-
	2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	KGM	10	-	-
	2909.49.00	- -Other	KGM	10	-	-
	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	KGM	10	-	-
	2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	KGM	10	-	-
<b>29.10</b>		<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>				
	2910.10.00	- Oxirane (ethylene oxide)	KGM	10	-	-
	2910.20.00	- Methyloxirane (propylene oxide)	KGM	10	-	-
	2910.30.00	- 1-chloro-2,3-epoxypropane (epichlorohydrin)	KGM	10	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2910.40.00	- Dieldrin (ISO,INN)	KGM	10	-	-
	2910.50.00	- Endrin (ISO)	KGM	10	-	-
	2910.90.00	- Other	KGM	10	-	-
<b>29.11</b>	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>					
	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	KGM	10	-	-
	V.- ALDEHYDE-FUNCTION COMPOUNDS					
<b>29.12</b>	<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>					
		- Acyclic aldehydes without other oxygen function:				
	2912.11.00	- - Methanal (formaldehyde)	KGM	10	-	-
	2912.12.00	- - Ethanal (acetaldehyde)	KGM	10	-	-
	2912.19.00	- - Other	KGM	10	-	-
		- Cyclic aldehydes without other oxygen function:				
	2912.21.00	- - Benzaldehyde	KGM	10	-	-
	2912.29.00	-- Other	KGM	10	-	-
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:				
	2912.41.00	- - Vanillin (4-hydroxy-3- methoxybenzaldehyde)	KGM	10	-	-
	2912.42.00	- - Ethylvanillin (3-ethoxy-4- hydroxybenzaldehyde)	KGM	10	-	-
	2912.49.00	- - Other	KGM	10	-	-
	2912.50.00	- Cyclic polymers of aldehydes	KGM	10	-	-
	2912.60.00	- Paraformaldehyde	KGM	10	-	-
<b>29.13</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>					
	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

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

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

	- Acyclic ketones without other oxygen function:					
2914.11.00	- - Acetone	KGM	10	-	-	-
2914.12.00	- - Butanone (methyl ethyl ketone)	KGM	10	-	-	-
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	KGM	10	-	-	-
2914.19.00	- - Other	KGM	10	-	-	-
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:					
2914.22.00	--Cyclohexanoneandmethylcyclohexanones	KGM	10	-	-	-
2914.23.00	- - Ionones and methylionones	KGM	10	-	-	-
2914.29.00	- - Other	KGM	10	-	-	-
	- Aromatic ketones without other oxygen function:					
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	KGM	10	-	-	-
2914.39.00	- - Other	KGM	10	-	-	-
2914.40.00	- Ketone-alcohols and ketone-aldehydes	KGM	10	-	-	-
2914.50.00	- Ketone-phenols and ketones with other oxygen function	KGM	10	-	-	-
	- Quinones:					
2914.61.00	- - Anthraquinone	KGM	10	-	-	-
2914.62.00	- - Coenzyme Q10 (ubidecarenone (INN))	KGM	10	-	-	-
2914.69.00	- - Other	KGM	10	-	-	-
	- Halogenated, sulphonated, nitrated or nitrosated derivatives					
2914.71.00	- - Chlordecone (ISO)	KGM	10	-	-	-
2914.79.00	- - Other	KGM	10	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.15		<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:				
	2915.11.00	-- Formic acid	KGM	10	-	-
	2915.12.00	-- Salts of formic acid	KGM	10	-	-
	2915.13.00	-- Esters of formic acid	KGM	10	-	-
		- Acetic acid and its salts; acetic anhydride:				
	2915.21.00	-- Acetic acid	KGM	10	-	-
	2915.24.00	-- Acetic anhydride	KGM	10	-	-
	2915.29.00	-- Other	KGM	10	-	-
		- Esters of acetic acid:				
	2915.31.00	-- Ethyl acetate	KGM	10	-	-
	2915.32.00	-- Vinyl acetate	KGM	10	-	-
	2915.33.00	-- n-Butyl acetate	KGM	10	-	-
	2915.36.00	-- Dinoseb (ISO) acetate	KGM	10	-	-
	2915.39.00	-- Other	KGM	10	-	-
	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	KGM	10	-	-
	2915.50.00	- Propionic acid, its salts and esters	KGM	10	-	-
	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	KGM	10	-	-
	2915.70.00	- Palmitic acid, stearic acid, their salts and esters	KGM	10	-	-
	2915.90.00	- Other	KGM	10	-	-
29.16		<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:				
	2916.11.00	-- Acrylic acid and its salts	KGM	10	-	-
	2916.12.00	-- Esters of acrylic acid	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2916.13.00	-- Methacrylic acid and its salts	KGM	10	-	-
	2916.14.00	-- Esters of methacrylic acid	KGM	10	-	-
	2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	KGM	10	-	-
	2916.16.00	-- Binapacryl (ISO)	KGM	10	-	-
	2916.19.00	-- Other	KGM	10	-	-
	2916.20.00	- 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:	KGM	10	-	-
	2916.31.00	-- Benzoic acid, its salts and esters	KGM	10	-	-
	2916.32.00	-- Benzoyl peroxide and benzoyl chloride	KGM	10	-	-
	2916.34.00	-- Phenylacetic acid and its salts	KGM	10	-	-
	2916.39.00	-- Other	KGM	10	-	-
<b>29.17</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>					
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	2917.11.00	-- Oxalic acid, its salts and esters	KGM	10	-	-
	2917.12.00	-- Adipic acid, its salts and esters	KGM	10	-	-
	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	KGM	10	-	-
	2917.14.00	-- Maleic anhydride	KGM	10	-	-
	2917.19.00	-- Other	KGM	10	-	-
	2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	KGM	10	-	-
	2917.32.00	-- Dioctyl orthophthalates	KGM	10	-	-
	2917.33.00	-- Dinonyl or didecyl orthophthalates	KGM	10	-	-
	2917.34.00	-- Other esters of orthophthalic acid	KGM	10	-	-
	2917.35.00	-- Phthalic anhydride	KGM	10	-	-
	2917.36.00	-- Terephthalic acid and its salts	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2917.37.00	-- Dimethyl terephthalate	KGM	10	-	-
	2917.39.00	-- Other	KGM	10	-	-
<b>29.18</b>	<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:				
	2918.11.00	-- Lactic acid, its salts and esters	KGM	10	-	-
	2918.12.00	-- Tartaric acid	KGM	10	-	-
	2918.13.00	-- Salts and esters of tartaric acid	KGM	10	-	-
	2918.14.00	-- Citric acid	KGM	10	-	-
	2918.15.00	-- Salts and esters of citric acid	KGM	10	-	-
	2918.16.00	-- Gluconic acid, its salts and esters	KGM	10	-	-
	2918.17.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)".	KGM	10	-	-
	2918.18.00	-- Chlorobenzilate (ISO)	KGM	10	-	-
	2918.19.00	-- Other	KGM	10	-	-
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	2918.21.00	-- Salicylic acid and its salts	KGM	10	-	-
	2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	KGM	10	-	-
	2918.23.00	-- Other esters of salicylic acid and their salts	KGM	10	-	-
	2918.29.00	-- Other	KGM	10	-	-
	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KGM	10	-	-
		- Other:				
	2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	KGM	10	-	-
	2918.99.00	-- Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	2919.10.00	- Tris(2,3-dibromopropyl) phosphate	KGM	10	-	-
	2919.90.00	- Other	KGM	10	-	-
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	KGM	10	-	-
	2920.19.00	- - Other	KGM	10	-	-
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2920.21.00	- - Dimethyl phosphite	KGM	10	-	-
	2920.22.00	- - Diethyl phosphite	KGM	10	-	-
	2920.23.00	- - Trimethyl phosphite	KGM	10	-	-
	2920.24.00	- - Triethyl phosphite	KGM	10	-	-
	2920.29.00	- - Other	KGM	10	-	-
	2920.30.00	- Endosulfan (ISO)	KGM	10	-	-
	2920.90.00	- Other	KGM	10	-	-
IX.- NITROGEN-FUNCTION COMPOUNDS						
29.21		Amine-function compounds.				
		-Acyclic monoamines and their derivatives; salts thereof:				
	2921.11.00	- - Methylamine, di- or trimethylamine and their salts	KGM	10	-	-
	2921.12.00	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	KGM	10	-	-
	2921.13.00	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2921.14.00	- - 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	KGM	10	-	-
	2921.19	- - Other:				
	2921.19.10	- - - Nitrogen mustards	KGM	10	-	-
	2921.19.20	- - - N, N-Dialkyl (ME, Et, n-Pr or i-Pr) aminoethyl-2-chlorides and corresponding protonated salts	KGM	10	-	-
	2921.19.90	- - - Other - Acyclic polyamines and their derivatives; salts thereof:	KGM	10	-	-
	2921.21.00	- - Ethylenediamine and its salts	KGM	10	-	-
	2921.22.00	- - Hexamethylenediamine and its salts	KGM	10	-	-
	2921.29.00	- - Other	KGM	10	-	-
	2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof - Aromatic monoamines and their derivatives; salts thereof:	KGM	10	-	-
	2921.41.00	- - Aniline and its salts	KGM	10	-	-
	2921.42.00	- - Aniline derivatives and their salts	KGM	10	-	-
	2921.43.00	- - Toluidines and their derivatives; salts thereof	KGM	10	-	-
	2921.44.00	- - Diphenylamine and its derivatives; salts thereof	KGM	10	-	-
	2921.45.00	- - 1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta- naphthylamine) and their derivatives; salts thereof	KGM	10	-	-
	2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	KGM	10	-	-
	2921.49.00	- - Other - Aromatic polyamines and their derivatives; salts thereof:	KGM	10	-	-
	2921.51.00	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	KGM	10	-	-
	2921.59.00	- - Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
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<b>29.22</b>		<b>Oxygen-function amino-compounds.</b>				
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
	2922.11.00	- - Monoethanolamine and its salts	KGM	10	-	-
	2922.12.00	- - Diethanolamine and its salts	KGM	10	-	-
	2922.14.00	- - Dextropropoxyphene (INN) and its salts	KGM	10	-	-
	2922.15.00	- - Triethanolamine	KGM	10	-	-
	2922.16.00	- - Diethanolammonium perfluorooctane sulphonate	KGM	10	-	-
	2922.17.00	- - Methyldiethanolamine and ethyldiethanolamine	KGM	10	-	-
	2922.18.00	- - 2-(N,N-Diisopropylamino)ethanol	KGM	10	-	-
	2922.19	- - Other:				
	2922.19.10	- - -N, N-Dialkyl (ME, Et, n-Pr or i-Pr) aminoethyl-2-chlorides and corresponding protonated salts	KGM	10	-	-
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
	2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	KGM	10	-	-
	2922.29.00	- - Other	KGM	10	-	-
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:				
	2922.31.00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	KGM	10	-	-
	2922.39.00	- - Other	KGM	10	-	-
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:				
	2922.41.00	- - Lysine and its esters; salts thereof	KGM	10	-	-
	2922.42.00	- - Glutamic acid and its salts	KGM	10	-	-
	2922.43.00	- - Anthranilic acid and its salts	KGM	10	-	-
	2922.44.00	- - Tilidine (INN) and its salts	KGM	10	-	-
	2922.49.00	- - Other	KGM	10	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
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	2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino- compounds with oxygen function	KGM	10	-	-
<b>29.23</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>					
	2923.10.00	- Choline and its salts	KGM	10	-	-
	2923.20.00	- Lecithins and other phosphoaminolipids	KGM	10	-	-
	2923.30.00	- Tetraethylammonium perfluorooctane sulphonate	KGM	10	-	-
	2923.40.00	- Didecyltrimethylammonium perfluorooctane sulphonate	KGM	10	-	-
	2923.90.00	- Other	KGM	10	-	-
<b>29.24</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>					
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:				
	2924.11.00	- - Meprobamate (INN)	KGM	10	-	-
	2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon	(ISO) KGM	10	-	-
	2924.19.00	- - Other	KGM	10	-	-
		- Cyclic amides (including cyclic carbamates) and their derivatives ; salts thereof:				
	2924.21.00	- - Ureines and their derivatives; salts thereof	KGM	10	-	-
	2924.23.00	- - 2-Acetamidobenzoic acid (N-acetyl-anthranilic acid) and its salts	KGM	10	-	-
	2924.24.00	- - Ethinamate (INN)	KGM	10	-	-
	2924.25.00	- - Alachlor (ISO)	KGM	10	-	-
	2924.29.00	- - Other	KGM	10	-	-
<b>29.25</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>					
		- Imides and their derivatives; salts thereof:				
	2925.11.00	- - Saccharin and its salts	KGM	10	-	-
	2925.12.00	- - Glutethimide (INN)	KGM	10	-	-
	2925.19.00	- - Other	KGM	10	-	-
		- Imines and their derivatives; salts thereof:				
	2925.21.00	- - Chlordimeform (ISO)	KGM	10	-	-
	2925.29.00	- - Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>29.26</b>		<b>Nitrile-function compounds.</b>				
	2926.10.00	- Acrylonitrile	KGM	10	-	-
	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	KGM	10	-	-
	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano-2-dimethylamino-4,4-diphenylbutane)	KGM	10	-	-
	2926.40.00	- alpha-Phenylacetoacetonitrile	KGM	10	-	-
	2926.90.00	- Other	KGM	10	-	-
<b>29.27</b>		<b>Diazo-, azo- or azoxy-compounds.</b>				
	2927.00.00	Diazo-, azo- or azoxy-compounds	KGM	10	-	-
<b>29.28</b>		<b>Organic derivatives of hydrazine or of hydroxylamine.</b>				
	2928.00.00	Organic derivatives of hydrazine or of hydroxylamine	KGM	10	-	-
<b>29.29</b>		<b>Compounds with other nitrogen function.</b>				
	2929.10.00	- Isocyanates	KGM	10	-	-
	2929.90	- Other:				
	2929.90.10	- - - N,N-Dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidic dihalides	KGM	10	-	-
	2929.90.20	- - - Dialkyl (me, et, n-pr or i-pr) n,n-dialkyl (me, et, n-pr or i-pr)- phosphoramidates	KGM	10	-	-
	2929.90.90	- - - Other	KGM	10	-	-
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
<b>29.30</b>		<b>Organo-sulphur compounds.</b>				
	2930.20.00	- Thiocarbamates and dithiocarbamates	KGM	10	-	-
	2930.30.00	- Thiuram mono-, di- or tetrasulphides	KGM	10	-	-
	2930.40.00	- Methionine	KGM	10	-	-
	2930.60.00	- 2-(N,N-Diethylamino)ethanethiol	KGM	10	-	-
	2930.70.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	KGM	10	-	-
	2930.80.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	KGM	10	-	-
	2930.90	- Other:				
	2930.90.10	- - - O-alkyl (h or = c10, incl. cycloalkyl) s-2-dialkyl (me, et, n-pr or i-pr)- aminoethyl alkyl (me, et, n-pr or i-pr) phosphonothiolates and corresponding alkylated or protonated salts	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
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	2930.90.20	- - - Sulfur mustards	KGM	10	-	-
	2930.90.30	- - - Amiton: o,o-diethyl s-[2-(diethylamino) ethyl] phosphorothiolate and corresponding alkylated or protonated salts	KGM	10	-	-
	2930.90.40	- - - N,N-dialkyl (ME,Et, n-Pr or i-Pr) aminoethane-2-thiols and corresponding protonated salts	KGM	10	-	-
	2930.90.50	- - - Thiodiglycol: bis(2-hydroxyethyl)sulfide	KGM	10	-	-
	2930.90.90	- - - Other	KGM	10	-	-
<b>29.31</b>	<b>Other organo-inorganic compounds.</b>					
	2931.10.00	- Tetramethyl lead and tetraethyl lead	KGM	10	-	-
	2931.20.00	- Tributyltin compounds	KGM	10	-	-
		- Other organo-phosphorous derivatives :				
	2931.31.00	- - Dimethyl methylphosphonate	KGM	10	-	-
	2931.32.00	- - Dimethyl propylphosphonate	KGM	10	-	-
	2931.33.00	- - Diethyl ethylphosphonate	KGM	10	-	-
	2931.34.00	- - Sodium 3-(trihydroxysilyl)propyl methylphosphonate	KGM	10	-	-
	2931.35.00	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	KGM	10	-	-
	2931.36.00	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	KGM	10	-	-
	2931.37.00	- - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	KGM	10	-	-
	2931.38.00	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	KGM	10	-	-
	2931.39.00	- - Other	KGM	10	-	-
	2931.90	- Other:				
	2931.90.10	- - - O-alkyl (<C10, incl. cycloalkyl) alkyl (Me, Et, n-Pr or i-Pr)- phosphonofluoridates	KGM	10	-	-
	2931.90.20	- - - O-alkyl (< c10, incl. cycloalkyl) N,N-dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidocyanidates	KGM	10	-	-
	2931.90.30	- - - Lewisites	KGM	10	-	-
	2931.90.40	- - - Alkyl (Me, Et, n-Pr or i-Pr) phosphoryldifluorides	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
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	2931.90.50	- - - O-alkyl (H or <C10, incl. cycloalkyl) o-2-dialkyl (Me, Et, n-Pr or i-Pr)- aminoethyl alkyl (Me, Et, n-Pr or i-Pr) phosphonites and-corresponding alkylated or protonated salts	KGM	10	-	-
	2931.90.60	- - - Chlorosarin: o-isopropyl methylphosphonochloridate	KGM	10	-	-
	2931.90.70	- - - Chlorosoman: o-pinacolyl methyphosphonochloridate	KGM	10	-	-
	2931.90.80	- - - Chemicals, except for those listed in schedule 1, containing a phosphorus atom to which is bonded one methyl, ethyl or propyl (normal or iso) group but not further carbons atoms	KGM	10	-	-
<b>29.32</b>	2931.90.90	- - - Other	KGM	10	-	-
		<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>  - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:				
	2932.11.00	- - Tetrahydrofuran	KGM	10	-	-
	2932.12.00	- - 2-furaldehyde (furfuraldehyde)	KGM	10	-	-
	2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	KGM	10	-	-
	2932.14.00	- - Sucralose	KGM	10	-	-
	2932.19.00	- - Other	KGM	10	-	-
	2932.20.00	- Lactones - Other:	KGM	10	-	-
	2932.91.00	- - Isosafrole	KGM	10	-	-
	2932.92.00	- - 1-(1,3-benzodioxol-5-yl)propan-2-one	KGM	10	-	-
	2932.93.00	- - Piperonal	KGM	10	-	-
	2932.94.00	- - Safrole	KGM	10	-	-
	2932.95.00	- - Tetrahydrocannabinols (all isomers)	KGM	10	-	-
	2932.99.00	- - Other	KGM	10	-	-
<b>29.33</b>		<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>  - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
	2933.11.00	- - Phenazone (antipyrin) and its derivatives	KGM	10	-	-
	2933.19.00	- - Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
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		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				
	2933.21.00	- - Hydantoin and its derivatives	KGM	10	-	-
	2933.29.00	- - Other	KGM	10	-	-
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
	2933.31.00	- - Pyridine and its salts	KGM	10	-	-
	2933.32.00	- - Piperidine and its salts	KGM	10	-	-
	2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenopreidine (INN), pipradrol (INN), pirotamide (INN), propiram (INN) and trimeperidine (INN), salts thereof	KGM	10	-	-
	2933.39	- - Other:				
	2933.39.10	- - - Bz: 3-quinuclidinyl benzilate	KGM	10	-	-
	2933.39.20	- - - Quinuclidin-3-ol	KGM	10	-	-
	2933.39.90	- - - Other	KGM	10	-	-
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:				
	2933.41.00	- - Levorphanol (INN) and its salts	KGM	10	-	-
	2933.49.00	- - Other	KGM	10	-	-
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:				
	2933.52.00	- - Malonylurea (barbituric acid) and its salts	KGM	10	-	-
	2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	KGM	10	-	-
	2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
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	2933.55.00	- - Loprazolam (inn), mecloqualone (inn), methaqualone (inn) and zipeprol (inn); salts thereof	KGM	10	-	-
	2933.59.00	- - Other - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	KGM	10	-	-
	2933.61.00	- - Melamine	KGM	10	-	-
	2933.69.00	- - Other - - Lactams:	KGM	10	-	-
	2933.71.00	- -6-Hexanelactam (epsilon-caprolactam)	KGM	10	-	-
	2933.72.00	- - Clobazam (INN) and methypylon (INN)	KGM	10	-	-
	2933.79.00	- - Other lactams - Other:	KGM	10	-	-
	2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), Maz-indol (INN), medazepam (INN), midazolam (INN), nimetazepa (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	KGM	10	-	-
	2933.92.00	- - Azinphos-methyl (ISO)	KGM	10	-	-
	2933.99.00	- - Other	KGM	10	-	-
<b>29.34</b>	<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>					
	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	KGM	10	-	-
	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	KGM	10	-	-
	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused - Other:	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	KGM	10	-	-
	2934.99.00	- - Other	KGM	10	-	-
<b>29.35</b>	<b>Sulphonamides.</b>					
	2935.10.00	- N-Methylperfluorooctane sulphonamide	KGM	10	-	-
	2935.20.00	- N-Ethylperfluorooctane sulphonamide	KGM	10	-	-
	2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	KGM	10	-	-
	2935.40.00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	KGM	10	-	-
	2935.50.00	- Other perfluorooctane sulphonamides	KGM	10	-	-
	2935.90.00	- Other	KGM	10	-	-
	XI.- PROVITAMINS, VITAMINS AND HORMONES					
<b>29.36</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>					
	- Vitamins and their derivatives, unmixed:					
	2936.21.00	- - Vitamins A and their derivatives	KGM	10	-	-
	2936.22.00	- - Vitamin B1 and its derivatives	KGM	10	-	-
	2936.23.00	- - Vitamin B2 and its derivatives	KGM	10	-	-
	2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	KGM	10	-	-
	2936.25.00	- - Vitamin B6 and its derivatives	KGM	10	-	-
	2936.26.00	- - Vitamin B12 and its derivatives	KGM	10	-	-
	2936.27.00	- - Vitamin C and its derivatives	KGM	10	-	-
	2936.28.00	- - Vitamin E and its derivatives	KGM	10	-	-
	2936.29.00	- - Other vitamins and their derivatives	KGM	10	-	-
	2936.90.00	- Other, including natural concentrates	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>29.37</b>		<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>				
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:				
	2937.11.00	- - Somatotropin, its derivatives and structural analogues	KGM	10	-	-
	2937.12.00	- - Insulin and its salts	KGM	10	-	-
	2937.19.00	- - Other	KGM	10	-	-
		- Steroidal hormones, their derivatives and structural analogues:				
	2937.21.00	- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrocortisone)	KGM	10	-	-
	2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	KGM	10	-	-
	2937.23.00	- - Oestrogens and progestogens	KGM	10	-	-
	2937.29.00	- - Other	KGM	10	-	-
	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	KGM	10	-	-
	2937.90.00	- Other	KGM	10	-	-
		XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
<b>29.38</b>		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>				
	2938.10.00	- Rutoside (rutin) and its derivatives	KGM	10	-	-
	2938.90.00	- Other	KGM	10	-	-
<b>29.39</b>		<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>				
		- Alkaloids of opium and their derivatives; salts thereof:				



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	KGM	10	-	-
	2939.19.00	- - Other	KGM	10	-	-
	2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof	KGM	10	-	-
	2939.30.00	- Caffeine and its salts - Ephedrine and their salts:	KGM	10	-	-
	2939.41.00	- - Ephedrine and its salts	KGM	10	-	-
	2939.42.00	- - Pseudoephedrine (INN) and its salts	KGM	10	-	-
	2939.43.00	- - Cathine (INN) and its salts	KGM	10	-	-
	2939.44.00	- - Norephedrine and its salts	KGM	10	-	-
	2939.49.00	- - Other - Theophylline and aminophylline (theophylline-ethylendiamine) and their derivatives; salts thereof :	KGM	10	-	-
	2939.51.00	- - Fenetylline (INN) and its salts	KGM	10	-	-
	2939.59.00	- - Other -Alkaloids of rye ergot and their derivatives; salt	KGM	10	-	-
	2939.61.00	- - Ergometrine (INN) and its salts	KGM	10	-	-
	2939.62.00	- - Ergotamine (INN) and its salts	KGM	10	-	-
	2939.63.00	- - Lysergic acid and its salts	KGM	10	-	-
	2939.69.00	- - Other - Other, of vegetal origin :	KGM	10	-	-
	2939.71.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	KGM	10	-	-
	2939.79.00	- - Other	KGM	10	-	-
	2939.80.00	- - Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

XIII.- OTHER ORGANIC COMPOUNDS

**29.40 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**

2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of 29.37, 29.38 or 29.39	KGM	10	-	-
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**29.41 Antibiotics.**

2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	KGM	10	-	-
2941.20.00	- Streptomycins and their derivatives; salts thereof	KGM	10	-	-
2941.30.00	- Tetracyclines and their derivatives; salts thereof	KGM	10	-	-
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	KGM	10	-	-
2941.50.00	- Erythromycin and its derivatives; salts thereof	KGM	10	-	-
2941.90.00	- Other	KGM	10	-	-

**29.42 Other organic compounds.**

2942.00.00	Other organic compounds	KGM	10	-	-
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## CHAPTER 30 PHARMACEUTICAL PRODUCTS

### Notes.

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

### Subheading Note

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	3001.20.00	- Extracts of glands or other organs or of their secretions	KGM	-	-	-
	3001.90.00	- Other	KGM	-	-	-
<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 micro- organisms (excluding yeasts) and similar products.</b>				
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :				
	3002.11.00	- - Malaria diagnostic test kits	KGM	-	-	-
	3002.12.00	- - Antisera and other blood fractions	KGM	-	-	-
	3002.13.00	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	KGM	-	-	-
	3002.14.00	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	KGM	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3002.15.00	- - Immunological products, put up in measured doses or in forms or packings for retail sale	KGM	-	-	-
	3002.19.00	- - Other	KGM	-	-	-
	3002.20.00	- Vaccines for human medicine	KGM	-	-	-
	3002.30.00	- Vaccines for veterinary medicine	KGM	-	-	-
	3002.90	- Other:				
	3002.90.10	- - -Saxitoxin	KGM	-	-	-
	3002.90.20	- - -Ricin	KGM	-	-	-
	3002.90.90	- - -Other	KGM	-	-	-
<b>30.03</b>	<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06). consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>					
	3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	KGM	-	-	-
	3003.20.00	- Other, containing antibiotics	KGM	-	-	-
		- Other, containing hormones or other products of heading 29.37:				
	3003.31.00	- -Containing insulin	KGM	-	-	-
	3003.39.00	- - Other	KGM	-	-	-
		- Other containing alkaloids or derivatives thereof :				
	3003.41.00	- - Containing ephedrine or its salts	KGM	-	-	-
	3003.42.00	- - Containing pseudoephedrine (INN) or its salts	KGM	-	-	-
	3003.43.00	- -Containing norephedrine or its salts	KGM	-	-	-
	3003.49.00	- - Other	KGM	-	-	-
	3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	KGM	-	-	-
	3003.90.00	- Other	KGM	-	-	-
<b>30.04</b>	<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06). consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b>					
	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	KGM	-	-	-
	3004.20.00	- Other, containing antibiotics	KGM	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other containing hormones or other products of heading 29:37:				
	3004.31.00	- - Containing insulin	KGM	-	-	-
	3004.32.00	- - Containing corticosteroid hormones, their derivatives or structural analogues	KGM	-	-	-
	3004.39.00	- - Other	KGM	-	-	-
		- Other, containing alkaloids or derivatives thereof :				
	3004.41.00	- - Containing ephedrine or its salts	KGM	-	-	-
	3004.42.00	- - Containing pseudoephedrine (INN) or its salts	KGM	-	-	-
	3004.43.00	- - Containing norephedrine or its salts	KGM	-	-	-
	3004.49.00	- - Other	KGM	-	-	-
	3004.50.00	- Other, containing vitamins or other products of heading 29.36	KGM	-	-	-
	3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	KGM	-	-	-
	3004.90.00	-Other	KGM	-	-	-
<b>30.05</b>	<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>					
	3005.10.00	- Adhesive dressings and other articles having an adhesive layer	KGM	-	-	-
	3005.90.00	- Other	KGM	-	-	-
<b>30.06</b>	<b>Pharmaceutical goods specified in Note 4 to this chapter.</b>					
	3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarn) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental	KGM	-	-	-
	3006.20.00	- Blood-grouping reagents	KGM	-	-	-
	3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	KGM	-	-	-
	3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	KGM	-	-	-
	3006.50.00	- First-aid boxes and kits	KGM	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	KGM	-	-	-
	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments - Other:	KGM	-	-	-
	3006.91.00	- - Appliances identifiable for ostomy use	KGM	-	-	-
	3006.92.00	- - Waste pharmaceuticals	KGM	-	-	-

## CHAPTER 31 FERTILISERS

### Notes.

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



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>31.01</b>		<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>				
	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	KGM	20	-	-
<b>31.02</b>		<b>Mineral or chemical fertilisers, nitrogenous.</b>				
	3102.10.00	- Urea, whether or not in aqueous solution	KGM	20	-	-
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:				
	3102.21.00	- - Ammonium sulphate	KGM	20	-	-
	3102.29.00	- - Other	KGM	20	-	-
	3102.30.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	KGM	20	-	-
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	KGM	20	-	-
	3102.50.00	- Sodium nitrate	KGM	20	-	-
	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	KGM	20	-	-
	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	KGM	20	-	-
	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	KGM	20	-	-
<b>31.03</b>		<b>Mineral or chemical fertilisers, phosphatic.</b>				
		- Superphosphates :				
	3103.11.00	- - Containing by weight 35 % or more of diphosphorus pentoxide (P2O5)	KGM	20	-	-
	3103.19.00	- - Other	KGM	20	-	-
	3103.90.00	- Other	KGM	20	-	-
<b>31.04</b>		<b>Mineral or chemical fertilisers, potassic.</b>				
	3104.20.00	- Potassium chloride	KGM	20	-	-
	3104.30.00	- Potassium sulphate	KGM	20	-	-
	3104.90.00	- Other	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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.</b>				
	3105.10.00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	KGM	20	-	-
	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	KGM	20	-	-
	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	KGM	20	-	-
	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) - Other mineral or chemical fertilisers containing t	KGM	20	-	-
	3105.51.00	- - Containing nitrates and phosphates	KGM	20	-	-
	3105.59.00	- - Other	KGM	20	-	-
	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	KGM	20	-	-
	3105.90.00	- Other	KGM	20	-	-

**CHAPTER 32**  
**TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND**  
**OTHER COLOURING MATTER;**  
**PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>32.01</b>		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>				
	3201.10.00	- Quebracho extract	KGM	20	10	-
	3201.20.00	- Wattle extract	KGM	20	10	-
	3201.90.00	- Other	KGM	20	10	-
<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>				
	3202.10.00	- Synthetic organic tanning substances	KGM	20	10	-
	3202.90.00	- Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>32.03</b>		<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 or vegetable or animal origin.</b>				
	3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this Chapter based on colouring matter or vegetable or animal origin.:				
	3203.00.10	--- Gatsho	KGM	20	10	-
	3203.00.20	--- Indigo	KGM	20	10	-
	3203.00.30	--- Rubia	KGM	20	10	-
	3203.00.40	--- Turmeric	KGM	20	10	-
	3203.00.50	--- Walnut	KGM	20	10	-
	3203.00.90	--- Other	KGM	20	10	-
<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 colouring matter and preparations based thereon as specified in Note 3 to this Chapter:				
	3204.11.00	- - Disperse dyes and preparations based thereon	KGM	20	10	-
	3204.12.00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	KGM	20	10	-
	3204.13.00	- - Basic dyes and preparations based thereon	KGM	20	10	-
	3204.14.00	- - Direct dyes and preparations based thereon	KGM	20	10	-
	3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	KGM	20	10	-
	3204.16.00	- - Reactive dyes and preparations based thereon	KGM	20	10	-
	3204.17.00	- - Pigments and preparations based thereon	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	KGM	20	10	-
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	KGM	20	10	-
	3204.90.00	- Other	KGM	20	10	-
<b>32.05</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>					
	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	KGM	20	10	-
<b>32.06</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>					
		- Pigments and preparations based on titanium dioxide:				
	3206.11.00	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	KGM	20	10	-
	3206.19.00	- - Other	KGM	20	10	-
	3206.20.00	- Pigments and preparations based on chromium compounds	KGM	20	10	-
		- Other colouring matter and other preparations:				
	3206.41.00	- - Ultramarine and preparations based thereon	KGM	20	10	-
	3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	KGM	20	10	-
	3206.49.00	- - Other	KGM	20	10	-
	3206.50.00	- Inorganic products of a kind used as luminophores	KGM	20	10	-
<b>32.07</b>	<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>					
	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	KGM	20	10	-
	3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	KGM	20	10	-
	3207.30.00	- Liquid lustres and similar preparations	KGM	20	10	-
	3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>32.08</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>				
	3208.10.00	- Based on polyesters	KGM	20	10	-
	3208.20.00	- Based on acrylic or vinyl polymers	KGM	20	10	-
	3208.90.00	- Other	KGM	20	10	-
<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>				
	3209.10.00	- Based on acrylic or vinyl polymers	KGM	20	10	-
	3209.90.00	- Other	KGM	20	10	-
<b>32.10</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>				
	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.:				
	3210.00.10	- - - Distempers	KGM	20	10	-
	3210.00.90	- - - Other	KGM	20	10	-
<b>32.11</b>		<b>Prepared driers.</b>				
	3211.00.00	Prepared driers	KGM	20	10	-
<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>				
	3212.10.00	- Stamping foils	KGM	20	10	-
	3212.90.00	- Other	KGM	20	10	-
<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 or packings.</b>				
	3213.10.00	- Colours in sets	KGM	20	10	-
	3213.90.00	- Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>32.14</b>		<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>				
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	KGM	20	10	-
	3214.90.00	- Other	KGM	20	10	-
<b>32.15</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>				
		- Printing ink:				
	3215.11.00	- - Black	KGM	20	5	-
	3215.19.00	- - Other	KGM	20	5	-
	3215.90	- Other:				
	3215.90.10	- - - Tonner ( printing ink)	KGM	20	5	-
	3215.90.90	- - - Other	KGM	20	5	-

## CHAPTER 33

### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

#### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>33.01</b>		<b>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.</b>				
		- Essential oils of citrus fruit:				
	3301.12.00	- - Of orange	KGM	30	10	-
	3301.13.00	- - Of lemon	KGM	30	10	-
	3301.19.00	- - Other	KGM	30	10	-
		- Essential oils other than those of citrus fruit:				
	3301.24.00	- - Of peppermint ( <i>Mentha piperita</i> )	KGM	30	10	-
	3301.25.00	- - Of other mints	KGM	30	10	-
	3301.29.00	- - Other	KGM	30	10	-
	3301.30.00	- Resinoids	KGM	30	10	-
	3301.90.00	- Other	KGM	30	10	-
<b>33.02</b>		<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>				
	3302.10.00	- Of a kind used in the food or drink industries	KGM	30	10	
	3302.90.00	- Other	KGM	30	10	



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>33.03</b>		<b>Perfumes and toilet waters.</b>				
	3303.00.00	Perfumes and toilet waters	KGM	30	10	-
<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>				
	3304.10.00	- Lip make-up preparations	KGM	30	10	-
	3304.20.00	- Eye make-up preparations	KGM	30	10	-
	3304.30.00	- Manicure or pedicure preparations	KGM	30	10	-
		- Other:				
	3304.91.00	- - Powders, whether or not compressed	KGM	30	10	-
	3304.99.00	- - Other	KGM	30	10	-
<b>33.05</b>		<b>Preparations for use on the hair.</b>				
	3305.10.00	- Shampoos	KGM	30	10	-
	3305.20.00	- Preparations for permanent waving or straightening	KGM	30	10	-
	3305.30.00	- Hair lacquers	KGM	30	10	-
	3305.90.00	- Other	KGM	30	10	-
<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 retail packages.</b>				
	3306.10.00	- Dentifrices	KGM	30	10	-
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	KGM	30	10	-
	3306.90.00	- Other	KGM	30	10	-
<b>33.07</b>		<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>				
	3307.10.00	- Pre-shave, shaving or after-shave preparations	KGM	30	10	-
	3307.20.00	- Personal deodorants and antiperspirants	KGM	30	10	-
	3307.30.00	- Perfumed bath salts and other bath preparations	KGM	30	10	-
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:				
	3307.41	- - 'Agarbatti' and other odoriferous preparations which operate by burning:				
	3307.41.10	- - - "Poe"	KGM	30	10	-
	3307.41.20	- - - "agarbatti" and other odoriferous preparations which operate by burning	KGM	30	10	-
	3307.49.00	- - Other	KGM	30	10	-
	3307.90.00	- Other	KGM	30	10	-

**CHAPTER 34**  
**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER**

**Notes.**

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

**The heading does not apply to :**

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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 soap; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b>				
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:				
	3401.11.00	- - For toilet use (including medicated products)	KGM	30	5	-
	3401.19.00	- - Other	KGM	30	5	-
	3401.20.00	- Soap in other forms	KGM	30	5	-
	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	KGM	30	5	-
<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 34.01.</b>				
		- Organic surface-active agents, whether or not put up for retail sale:				
	3402.11.00	- - Anionic	KGM	30	5	-
	3402.12.00	- - Cationic	KGM	30	5	-
	3402.13.00	- - Non-ionic	KGM	30	5	-
	3402.19.00	- - Other	KGM	30	5	-
	3402.20.00	- Preparations put up for retail sale	KGM	30	5	-
	3402.90.00	- Other	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>34.03</b>		<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>				
		- Containing petroleum oils or oils obtained from bituminous minerals:				
	3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	KGM	30	5	-
	3403.19.00	- - Other	KGM	30	5	-
		- Other:				
	3403.91.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	KGM	30	5	-
	3403.99.00	- - Other	KGM	30	5	-
<b>34.04</b>		<b>Artificial waxes and prepared waxes.</b>				
	3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	KGM	30	5	-
	3404.90.00	- Other	KGM	30	5	-
<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 34.04.</b>				
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	KGM	30	5	-
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	KGM	30	5	-
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	KGM	30	5	-
	3405.40.00	- Scouring pastes and powders and other scouring preparations	KGM	30	5	-
	3405.90.00	- Other	KGM	30	5	-
<b>34.06</b>		<b>Candles, tapers and the like.</b>				
	3406.00.00	Candles, tapers and the like	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>34.07</b>		<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>				
	3407.00.00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparati	KGM	30	5	-

**CHAPTER 35**  
**ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES**

**Notes.**

1.- This Chapter does not cover :

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

2.- For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %. Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>35.01</b>		<b>Casein, caseinates and other casein derivatives; casein glues.</b>				
	3501.10.00	- Casein	KGM	10	5	-
	3501.90.00	- Other	KGM	10	5	-
<b>35.02</b>		<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>				
		- Egg albumin:				
	3502.11.00	- - Dried	KGM	10	5	-
	3502.19.00	- - Other	KGM	10	5	-
	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	KGM	10	5	-
	3502.90.00	- Other	KGM	10	5	-
<b>35.03</b>		<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface- worked or coloured) and gelatin derivatives; isinglass; other glue of animal origin, excluding casein glues of heading 35.01.</b>				
	3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>35.04</b>		<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>				
	3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	KGM	10	5	-
<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>				
	3505.10.00	- Dextrins and other modified starches	KGM	10	5	-
	3505.20.00	- Glues	KGM	10	5	-
<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.</b>				
	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	KGM	10	5	-
		- Other:				
	3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	KGM	10	5	-
	3506.99.00	- - Other	KGM	10	5	-
<b>35.07</b>		<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>				
	3507.10.00	- Rennet and concentrates thereof	KGM	10	5	-
	3507.90.00	- Other	KGM	10	5	-

**CHAPTER 36**  
**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;**  
**PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS**

**Notes.**

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2.- The expression "articles of combustible materials" in heading 36.06 applies only to :

- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semisolid 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.

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>36.01</b>		<b>Propellant powders.</b>				
	3601.00.00	Propellant powders	KGM	10	5	-
<b>36.02</b>		<b>Prepared explosives, other than propellant powders.</b>				
	3602.00.00	Prepared explosives, other than propellant powders	KGM	10	5	-
<b>36.03</b>		<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>				
	3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	KGM	10	5	-
<b>36.04</b>		<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>				
	3604.10.00	- Fireworks	KGM	10	5	-
	3604.90.00	- Other	KGM	10	5	-
<b>36.05</b>		<b>Matches, other than pyrotechnic articles of heading no. 36.04.</b>				
	3605.00.00	Matches, other than pyrotechnic articles of heading no. 36.04.	PKT	10	5	-
<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>				
	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	KGM	10	5	-
	3606.90.00	- Other	KGM	10	5	-



**CHAPTER 37**  
**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	3701.10.00	- For X-ray	MTK	10	-	-
	3701.20.00	- Instant print film	KGM	30	10	-
	3701.30.00	- Other plates and film, with any side exceeding 255 mm	MTK	30	10	-
		-Other:				
	3701.91.00	- - For colour photography (polychrome)	KGM	30	10	-
	3701.99.00	- - Other	MTK	30	10	-
<b>37.02</b>		<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>				
	3702.10.00	- For X-ray	MTK	10	-	-
		- Other film, without perforations, of a width not exceeding 105mm:				-
	3702.31.00	- - For colour photography (polychrome)	NMB	30	10	-
	3702.32.00	- - Other, with silver halide emulsion	MTK	30	10	-
	3702.39.00	- - Other	MTK	30	10	-
		- Other film, without perforations, of a width exceed				
	3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	MTK	30	10	-
	3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	MTK	30	10	-
	3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	MTK	30	10	-
	3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	MTK	30	10	-
		- Other film, for colour photography (polychrome):				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3702.52.00	- - Of a width not exceeding 16 mm	MTR	30	10	-
	3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	MTR	30	10	-
	3702.54.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	MTR	30	10	-
	3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	MTR	30	10	-
	3702.56.00	- - Of a width exceeding 35 mm	MTR	30	10	-
		- Other:				
	3702.96.00	- - Of a width not exceeding 35mm and of a length not exceeding 30 m	MTR	30	10	-
	3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	MTR	30	10	-
	3702.98.00	- - Of a width exceeding 35 mm	MTK	30	10	-
<b>37.03</b>	<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>					
	3703.10.00	- In rolls of a width exceeding 610 mm	KGM	30	10	-
	3703.20.00	- Other, for colour photography (polychrome)	KGM	30	10	-
	3703.90.00	- Other	KGM	30	10	-
<b>37.04</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>					
	3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	KGM	30	10	-
<b>37.05</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>					
	3705.00.00	Photographic plates and film, exposed and developed, other than cinematographic film.	KGM	30	10	-
<b>37.06</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>					
	3706.10.00	- Of a width of 35 mm or more	MTR	30	10	-
	3706.90.00	- Other	MTR	30	10	-
<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>					
	3707.10.00	- Sensitising emulsions	KGM	30	10	-
	3707.90.00	- Other	KGM	30	10	-

## CHAPTER 38 MISCELLANEOUS CHEMICAL PRODUCTS

### Notes.

1.- This Chapter does not cover :

- (a) Separate chemically defined elements or compounds with the exception of the following :
  - (1) Artificial graphite (heading 38.01);
  - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
  - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
  - (4) Certified reference materials specified in Note 2 below;
  - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

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

4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

- 6.- For the purposes of heading 38.25, the expression "other wastes" applies to :
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - (b) Waste organic solvents;
  - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
- 7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

#### **Subheading Notes.**

- 1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN); 4,6- dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl- parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.
- Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).
- 2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3- dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
- 4.- For the purpose of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	3801.10.00	- Artificial graphite	KGM	10	10	-
	3801.20.00	- Colloidal or semi-colloidal graphite	KGM	10	10	-
	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	KGM	10	10	-
	3801.90.00	- Other	KGM	10	10	-
<b>38.02</b>		<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>				
	3802.10.00	- Activated carbon	KGM	10	10	-
	3802.90.00	- Other	KGM	10	10	-
<b>38.03</b>		<b>Tall oil, whether or not refined.</b>				
	3803.00.00	Tall oil, whether or not refined	KGM	10	10	-
<b>38.04</b>		<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 38.03.</b>				
	3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	KGM	10	10	-
<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 para-cymene; pine oil containing alpha-terpineol as the main constituent.</b>				
	3805.10.00	- Gum, wood or sulphate turpentine oils	KGM	10	10	-
	3805.90.00	- Other	KGM	10	10	-
<b>38.06</b>		<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>				
	3806.10.00	- Rosin and resin acids	KGM	10	10	-
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	KGM	10	10	-
	3806.30.00	- Ester gums	KGM	10	10	-
	3806.90.00	- Other	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>38.07</b>		<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>				
	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	KGM	10	10	-
<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>				
		- Goods specified in Subheading Note 1 to this Chapter:				
	3808.52.00	- - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	KGM	10	-	-
	3808.59.00	- - Other	KGM	10	-	-
		- Goods specified in Subheading Note 2 to this Chapter :				
	3808.61.00	- - In packings of a net weight content not exceeding 300 g	KGM	10	-	-
	3808.62.00	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	KGM	10	-	-
	3808.69.00	- - Other	KGM	10	-	-
		- Other:				
	3808.91.00	- - Insecticides	KGM	10	-	-
	3808.92.00	- - Fungicides	KGM	10	-	-
	3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	KGM	10	-	-
	3808.94.00	- - Disinfectants	KGM	10	-	-
	3808.99.00	- - Other	KGM	10	-	-
<b>38.09</b>		<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included</b>				
	3809.10.00	- With a basis of amylaceous substances	KGM	10	10	-
		- Other:				
	3809.91.00	- - Of a kind used in the textile or like industries	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3809.92.00	- - Of a kind used in the paper or like industries	KGM	10	10	-
	3809.93.00	- - Of a kind used in the leather or like industries	KGM	10	10	-
<b>38.10</b>	<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>					
	3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	KGM	10	10	-
	3810.90.00	- Other	KGM	10	10	-
<b>38.11</b>	<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>					
		- Anti-knock preparations:				
	3811.11.00	- - Based on lead compounds	KGM	10	10	-
	3811.19.00	- - Other	KGM	10	10	-
		- Additives for lubricating oils:				
	3811.21.00	- - Containing petroleum oils or oils obtained from bituminous minerals	KGM	10	10	-
	3811.29.00	- - Other	KGM	10	10	-
	3811.90.00	- Other	KGM	10	10	-
<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>					
	3812.10.00	- Prepared rubber accelerators	KGM	10	10	-
	3812.20.00	- Compound plasticisers for rubber or plastics	KGM	10	10	-
		- Anti-oxidising preparations and other compound stabilisers for rubber or plastics :				
	3812.31.00	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	KGM	10	10	-
	3812.39.00	- - Other	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>38.13</b>		<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>				
	3813.00.00	Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades	KGM	10	10	-
<b>38.14</b>		<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>				
	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	KGM	10	10	-
<b>38.15</b>		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>				
		- Supported catalysts:				
	3815.11.00	- - With nickel or nickel compounds as the active substance	KGM	10	10	-
	3815.12.00	- - With precious metal or precious metal compounds as the active substance	KGM	10	10	-
	3815.19.00	- - Other	KGM	10	10	-
	3815.90.00	- Other	KGM	10	10	-
<b>38.16</b>		<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>				
	3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	KGM	10	10	-
<b>38.17</b>		<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.</b>				
	3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	KGM	10	10	-
<b>38.18</b>		<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>				
	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	KGM	10	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>38.19</b>		<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>				
	3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	KGM	10	10	-
<b>38.20</b>		<b>Anti-freezing preparations and prepared de-icing fluids.</b>				
	3820.00.00	Anti-freezing preparations and prepared de-icing fluids	KGM	10	10	-
<b>38.21</b>		<b>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</b>				
	3821.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	KGM	10	-	-
<b>38.22</b>		<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.</b>				
	3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	KGM	-	-	-
<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 :				
	3823.11.00	- - Stearic acid	KGM	10	10	-
	3823.12.00	- - Oleic acid	KGM	10	10	-
	3823.13.00	- - Tall oil fatty acids	KGM	10	10	-
	3823.19.00	- - Other	KGM	10	10	-
	3823.70.00	- Industrial fatty alcohols	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>38.24</b>		<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.</b>				
	3824.10.00	- Prepared binders for foundry moulds or cores	KGM	10	10	-
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	KGM	10	10	-
	3824.40.00	- Prepared additives for cements, mortars or concretes	KGM	10	10	-
	3824.50.00	- Non-refractory mortars and concretes	KGM	10	10	-
	3824.60.00	- Sorbitol other than that of subheading 2905.44	KGM	10	10	-
		-Mixtures containing halogenated derivatives of met				
	3824.71.00	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs),perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	KGM	10	10	-
	3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	KGM	10	10	-
	3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	KGM	10	10	-
	3824.74.00	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	KGM	10	10	-
	3824.75.00	- - Containing carbon tetrachloride	KGM	10	10	-
	3824.76.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	KGM	10	10	-
	3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	KGM	10	10	-
	3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	KGM	10	10	-
	3824.79.00	- - Other	KGM	10	10	-
		- Goods specified in Subheading Note 3 to this Chapter :				
	3824.81.00	- - Containing oxirane (ethylene oxide)	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	KGM	10	10	-
	3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	KGM	10	10	-
	3824.84.00	- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1- trichloro-2,2-bis (p-chlorophenyl) ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	KGM	10	10	-
	3824.85.00	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	KGM	10	10	-
	3824.86.00	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	KGM	10	10	-
	3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	KGM	10	10	-
	3824.88.00	- - Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers - Other :	KGM	10	10	-
	3824.91.00	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2- oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl)methyl] methylphosphonate	KGM	10	10	-
	3824.99.00	- - Other	KGM	10	10	-
<b>38.25</b>	<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this chapter.</b>					
	3825.10.00	- Municipal waste	KGM	10	10	-
	3825.20.00	- Sewage sludge	KGM	10	10	-
	3825.30.00	- Clinical waste	KGM	10	10	-
		- Waste organic solvents:				
	3825.41.00	- - Halogenated	KGM	10	10	-
	3825.49.00	- - Other	KGM	10	10	-
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other wastes from chemical or allied industries:				
	3825.61.00	- - Mainly containing organic constituents	KGM	10	10	-
	3825.69.00	- - Other	KGM	10	10	-
	3825.90.00	- Other	KGM	10	10	-
<b>38.26</b>	<b>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</b>					
	3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	KGM	20	5	-

**SECTION VII  
PLASTICS AND ARTICLES THEREOF;  
RUBBER AND ARTICLES THEREOF**

**Notes.**

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

**CHAPTER:39  
PLASTICS AND ARTICLES THEREOF.**

**Notes.**

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

- (t) Parts of aircraft or vehicles of Section XVII;
  - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (v) Articles of Chapter 91 (for example, clock or watch cases);
  - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette- holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles)
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distills at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co- polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

- 10.- In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l; (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors; (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses; (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates.

### **Subheading Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

I.- PRIMARY FORMS

**39.01 Polymers of ethylene, in primary forms.**

3901.10.00	- Polyethylene having a specific gravity of less than 0.94 or more	KGM	5	-	-
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	KGM	5	-	-
3901.30.00	- Ethylene-vinyl acetate copolymers	KGM	5	-	-
3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	KGM	5	-	-
3901.90.00	- Other	KGM	5	-	-

**39.02 Polymers of propylene or of other olefins, in primary forms.**

3902.10.00	- Polypropylene	KGM	5	-	-
3902.20.00	- Polyisobutylene	KGM	5	-	-
3902.30.00	- Propylene copolymers	KGM	5	-	-
3902.90.00	- Other	KGM	5	-	-

**39.03 Polymers of styrene, in primary forms.**

	- Polystyrene:				
3903.11.00	- -Expansible	KGM	5	-	-
3903.19.00	- - Other	KGM	5	-	-
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	KGM	5	-	-
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	KGM	5	-	-
3903.90.00	- Other	KGM	5	-	-

**39.04 Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**

3904.10.00	- Poly(vinyl chloride), not mixed with any other substance	KGM	5	-	-
	- Other poly(vinyl chloride):				
3904.21.00	- - Non-plasticised	KGM	5	-	-
3904.22.00	- - Plasticised	KGM	5	-	-
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	KGM	5	-	-
3904.40.00	- Other vinyl chloride copolymers	KGM	5	-	-
3904.50.00	- Vinylidene chloride polymers	KGM	5	-	-
	- Fluoro-polymers:				
3904.61.00	- - Polytetrafluoroethylene	KGM	5	-	-
3904.69.00	- - Other	KGM	5	-	-
3904.90.00	- Other	KGM	5	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>39.05</b>		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>				
		- Poly(vinyl acetate):				
	3905.12.00	- - In aqueous dispersion	KGM	5	-	-
	3905.19.00	- - Other	KGM	5	-	-
		- Vinyl acetate copolymers:				
	3905.21.00	- - In aqueous dispersion	KGM	5	-	-
	3905.29.00	- - Other	KGM	5	-	-
	3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	KGM	5	-	-
		- Other:				
	3905.91.00	- - Copolymers	KGM	5	-	-
	3905.99.00	- - Other	KGM	5	-	-
<b>39.06</b>		<b>Acrylic polymers in primary forms.</b>				
	3906.10.00	- Poly(methyl methacrylate)	KGM	5	-	-
	3906.90.00	- Other	KGM	5	-	-
<b>39.07</b>		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>				
	3907.10.00	- Polyacetals	KGM	5	-	-
	3907.20.00	- Other polyethers	KGM	5	-	-
	3907.30.00	- Epoxide resins	KGM	5	-	-
	3907.40.00	- Polycarbonates	KGM	5	-	-
	3907.50.00	- Alkyd resins	KGM	5	-	-
		- Poly(ethylene terephthalate) :				
	3907.61.00	- - Having a viscosity number of 78 ml/g or higher	KGM	5	-	-
	3907.69.00	- - Other	KGM	5	-	-
	3907.70.00	- Poly(lactic acid)	KGM	5	-	-
		- Other polyesters:				
	3907.91.00	- - Unsaturated	KGM	5	-	-
	3907.99.00	- - Other	KGM	5	-	-
<b>39.08</b>		<b>Polyamides in primary forms.</b>				
	3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	KGM	5	-	-
	3908.90.00	- Other	KGM	5	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.					
	3909.10.00	- Urea resins; thiourea resins	KGM	5	-	-
	3909.20.00	- Melamine resins	KGM	5	-	-
		- Other amino-resins:				
	3909.31.00	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	KGM	5	-	-
	3909.39.00	- - Other	KGM	5	-	-
	3909.40.00	- Phenolic resins	KGM	5	-	-
	3909.50.00	- Polyurethanes	KGM	5	-	-
39.10	Silicones in primary forms.					
	3910.00.00	Silicones in primary forms	KGM	5	-	-
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	KGM	5	-	-
	3911.90.00	- Other	KGM	5	-	-
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
		- Cellulose acetates:				
	3912.11.00	- - Non-plasticised	KGM	5	-	-
	3912.12.00	- - Plasticised	KGM	5	-	-
	3912.20.00	- Cellulose nitrates (including collodions)	KGM	5	-	-
		- Cellulose ethers:				
	3912.31.00	- - Carboxymethylcellulose and its salts	KGM	5	-	-
	3912.39.00	- - Other	KGM	5	-	-
	3912.90.00	- Other	KGM	5	-	-
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.					
	3913.10.00	- Alginic acid, its salts and esters	KGM	5	-	-
	3913.90.00	- Other	KGM	5	-	-
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.					
	3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	KGM	5	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES

**39.15 Waste, parings and scrap, of plastics.**

3915.10.00	- Of polymers of ethylene	KGM	30	10	-
3915.20.00	- Of polymers of styrene	KGM	30	10	-
3915.30.00	- Of polymers of vinyl chloride	KGM	30	10	-
3915.90.00	- Of other plastics	KGM	30	10	-

**39.16 Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**

3916.10.00	- Of polymers of ethylene	KGM	30	10	-
3916.20.00	- Of polymers of vinyl chloride	KGM	30	10	-
3916.90.00	- Of other plastics	KGM	30	10	-

**39.17 Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**

3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	KGM	30	10	-
	- Tubes, pipes and hoses, rigid:				
3917.21.00	- - Of polymers of ethylene	KGM	30	10	-
3917.22.00	- - Of polymers of propylene	KGM	30	10	-
3917.23.00	- - Of polymers of vinyl chloride	KGM	30	10	-
3917.29.00	- - Of other plastics	KGM	30	10	-
	- Other tubes, pipes and hoses:				
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	KGM	30	10	-
3917.32.00	- - Other, not reinforced or otherwise combined with other materials, without fittings	KGM	30	10	-
3917.33.00	- - Other, not reinforced or otherwise combined with other materials, with fittings	KGM	30	10	-
3917.39.00	- - Other	KGM	30	10	-
3917.40.00	- Fittings	KGM	30	10	-

**39.18 Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**

3918.10.00	- Of polymers of vinyl chloride	KGM	30	10	-
3918.90.00	- Of other plastics	KGM	30	10	-

**39.19 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**

3919.10.00	- In rolls of a width not exceeding 20 cm	KGM	30	10	-
3919.90.00	- Other	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	3920.10.00	- Of polymers of ethylene	KGM	30	10	-
	3920.20.00	- Of polymers of propylene	KGM	30	10	-
	3920.30.00	- Of polymers of styrene	KGM	30	10	-
		- Of polymers of vinyl chloride:				
	3920.59.00	- - Other	KGM	30	10	-
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyester				
	3920.61.00	- - Of polycarbonates	KGM	30	10	-
	3920.62.00	- - Of poly(ethylene terephthalate)	KGM	30	10	-
	3920.63.00	- - Of unsaturated polyesters	KGM	30	10	-
	3920.69.00	- - Of other polyesters	KGM	30	10	-
		- Of cellulose or its chemical derivatives:				
	3920.71.00	- - Of regenerated cellulose	KGM	30	10	-
	3920.73.00	- - Of cellulose acetate	KGM	30	10	-
	3920.79.00	- - Of other cellulose derivatives	KGM	30	10	-
		- Of other plastics:				
	3920.91.00	- - Of poly(vinyl butyral)	KGM	30	10	-
	3920.92.00	- - Of polyamides	KGM	30	10	-
	3920.93.00	- - Of amino-resins	KGM	30	10	-
	3920.94.00	- - Of phenolic resins	KGM	30	10	-
	3920.99.00	- - Of other plastics	KGM	30	10	-
<b>39.21</b>		<b>Other plates, sheets, film, foil and strip, of plastics.</b>				
		- Cellular:				
	3921.11.00	- - Of polymers of styrene	KGM	50	20	-
	3921.12.00	- - Of polymers of vinyl chloride	KGM	50	20	-
	3921.13.00	- - Of polyurethanes	KGM	50	20	-
	3921.14.00	- - Of regenerated cellulose	KGM	50	20	-
	3921.19.00	- - Of other plastics	KGM	50	20	-
	3921.90.00	- Other	KGM	50	20	-
<b>39.22</b>		<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>				
	3922.10.00	- Baths, shower-baths, sinks and wash-basins	NMB	30	10	-
	3922.20.00	- Lavatory seats and covers	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	3922.90.00	- Other	NMB	30	10	-
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>					
	3923.10.00	- Boxes, cases, crates and similar articles	NMB	30	10	-
		- Sacks and bags (including cones):				
	3923.21.00	- - Of polymers of ethylene	KGM	50	20	-
	3923.29.00	- - Of other plastics	KGM	50	20	-
	3923.30.00	- Carboys, bottles, flasks and similar articles	KGM	30	10	-
	3923.40.00	- Spools, cops, bobbins and similar supports	KGM	30	10	-
	3923.50.00	- Stoppers, lids, caps and other closures	KGM	30	10	-
	3923.90	- Other:				
	3923.90.10	- - -Plastic carry bags, doma wrappers and ice cream pouches	KGM	50	20	-
	3923.90.90	- - -Other	KGM	50	20	-
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>					
	3924.10.00	- Tableware and kitchenware	NMB	30	10	-
	3924.90.00	- Other	NMB	30	10	-
<b>39.25</b>	<b>Builders' ware of plastics, not elsewhere specified or included.</b>					
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	NMB	30	10	-
	3925.20.00	- Doors, windows and their frames and thresholds for doors	NMB	30	10	-
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	NMB	30	10	-
	3925.90.00	- Other	NMB	30	10	-
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>					
	3926.10.00	- Office or school supplies	KGM	30	10	-
	3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	KGM	30	10	-
	3926.30.00	- Fittings for furniture, coachwork or the like	KGM	30	10	-
	3926.40.00	- Statuettes and other ornamental articles	KGM	30	10	-
	3926.90.00	- Other	KGM	30	10	-

## 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
  - (e) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

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

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

- 6.- For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5mm is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>40.01</b>		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>				
	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms:	KGM	20	-	-
	4001.21.00	- - Smoked sheets	KGM	20	-	-
	4001.22.00	- - Technically specified natural rubber (TSNR)	KGM	20	-	-
	4001.29.00	- -Other	KGM	20	-	-
	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	KGM	20	-	-
<b>40.02</b>		<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>				
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)				
	4002.11.00	- - Latex	KGM	20	-	-
	4002.19.00	- - Other	KGM	20	-	-
	4002.20.00	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)	KGM	20	-	-
	4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4002.39.00	-- Other - Chloroprene (chlorobutadiene) rubber (CR):	KGM	20	-	-
	4002.41.00	-- Latex	KGM	20	-	-
	4002.49.00	-- Other - Acrylonitrile-butadiene rubber (NBR):	KGM	20	-	-
	4002.51.00	-- Latex	KGM	20	-	-
	4002.59.00	-- Other	KGM	20	-	-
	4002.60.00	- Isoprene rubber (IR)	KGM	20	-	-
	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	KGM	20	-	-
	4002.80.00	- Mixtures of any product of 4001 with any product of this heading - Other:	KGM	20	-	-
	4002.91.00	-- Latex	KGM	20	-	-
	4002.99.00	-- Other	KGM	20	-	-
<b>40.03</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>					
	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip	KGM	20	-	-
<b>40.04</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>					
	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	KGM	30	-	-
<b>40.05</b>	<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>					
	4005.10.00	- Compounded with carbon black or silica	KGM	20	-	-
	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10 - Other:	KGM	20	-	-
	4005.91.00	-- Plates, sheets and strip	KGM	20	-	-
	4005.99.00	-- Other	KGM	20	-	-
<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>					
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	KGM	30	10	-
	4006.90.00	- Other	KGM	30	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>40.07</b>		<b>Vulcanised rubber thread and cord.</b>				
	4007.00.00	Vulcanised rubber thread and cord	KGM	30	10	-
<b>40.08</b>		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>				
		- Of cellular rubber:				
	4008.11.00	- - Plates, sheets and strip	KGM	30	10	-
	4008.19.00	- - Other	KGM	30	10	-
		- Of non-cellular rubber:				
	4008.21.00	- -Plates, sheets and strip	KGM	30	10	-
	4008.29.00	- - Other	KGM	30	10	-
<b>40.09</b>		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>				
		- Not reinforced or otherwise combined with other materials				
	4009.11.00	- - Without fittings	KGM	30	10	-
	4009.12.00	- - With fittings	KGM	30	10	-
		- Reinforced or otherwise combined only with metal:				
	4009.21.00	- - Without fittings	KGM	30	10	-
	4009.22.00	- - With fittings	KGM	30	10	-
		- Reinforced or otherwise combined only with textile materials				
	4009.31.00	- - Without fittings	KGM	30	10	-
	4009.32.00	- - With fittings	KGM	30	10	-
		- Reinforced or otherwise combined only with other materials				
	4009.41	- - Without fittings:				
	4009.41.10	- - - For BTC 8429.11.00 to BTC 8430.69.00	KGM	10	5	-
	4009.41.90	- - -Other	KGM	30	10	-
	4009.42	- - With fittings:				
	4009.42.10	- - -For BTC 8429.11.00 to BTC 8430.69.00	KGM	10	5	-
	4009.42.90	- - -Other	KGM	30	10	-
<b>40.10</b>		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>				
		- Conveyor belts or belting;				
	4010.11.00	- - Reinforced only with metal	KGM	30	10	-
	4010.12.00	- - Reinforced only with textile materials	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4010.19.00	- - Other	KGM	30	10	-
		- Transmission belts or belting:				
	4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	KGM	30	10	-
	4010.32.00	- -Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	KGM	30	10	-
	4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	KGM	30	10	-
	4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	KGM	30	10	-
	4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	KGM	30	10	-
	4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	KGM	30	10	-
	4010.39.00	- - Other	KGM	30	10	-
<b>40.11</b>		<b>New pneumatic tyres, of rubber.</b>				
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	NMB	10	5	-
	4011.20.00	- Of a kind used on buses or lorries	NMB	10	5	-
	4011.30.00	- Of a kind used on aircraft	NMB	-	-	-
	4011.40.00	- Of a kind used on motorcycles	NMB	10	5	-
	4011.50.00	- Of a kind used on bicycles	NMB	-	-	-
	4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	NMB	10	5	-
	4011.80.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	NMB	10	5	-
	4011.90.00	- Other	NMB	10	5	-
<b>40.12</b>		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>				
		- Retreaded tyres:				
	4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4012.12.00	- -Of a kind used on buses or lorries	NMB	30	10	-
	4012.13.00	- - Of a kind used on aircraft	NMB	-	-	-
	4012.19.00	- - Other	NMB	30	10	-
	4012.20.00	- Used pneumatic tyres	NMB	30	10	-
	4012.90	- Other :				
	4012.90.10	- - - Tyre treads and tyre flaps for BTC 4011.62.00, 4011.63.00, 4011.93.00 and 4011.94.00	NMB	10	5	-
<b>40.13</b>	4012.90.90	- - -Other	NMB	10	5	-
		<b>Inner tubes, of rubber.</b>				
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	NMB	10	5	-
	4013.20.00	- Of a kind used on bicycles	NMB	-	-	-
	4013.90	- Other :				
	4013.90.10	- - - Of a kind used on BTC code 8429.11.00 to 8430.69.00	NMB	10	5	-
	4013.90.90	- - - Other	NMB	10	5	-
<b>40.14</b>		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>				
	4014.10.00	- Sheath contraceptives	KGM	-	-	-
	4014.90.00	- Other	KGM	10	-	-
<b>40.15</b>		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>				
		- Gloves, mittens and mitts:				
	4015.11.00	- -Surgical	NPR	-	-	-
	4015.19.00	- - Other	NPR	30	10	-
	4015.90.00	- Other	NPR	30	10	-
<b>40.16</b>		<b>Other articles of vulcanised rubber other than hard rubber.</b>				
	4016.10.00	- Of cellular rubber	KGM	30	10	-
		- Other:				
	4016.91.00	- - Floor coverings and mats	KGM	30	10	-
	4016.92.00	- - Erasers	KGM	10	-	-
	4016.93.00	- - Gaskets, washers and other seals	KGM	30	10	-
	4016.94.00	- - Boat or dock fenders, whether or not inflatable	KGM	30	10	-
	4016.95.00	- -Other inflatable articles	KGM	30	10	-

	4016.99.00	-- Other	KGM	30	10	-
<b>40.17</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>					
	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:				
	4017.00.10	--- Waste and scrap	KGM	30	10	-
	4017.00.90	--- Hard rubber (for example, ebonite) in all forms and articles of hard rubber (articles)	KGM	30	10	-

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

**CHAPTER 41**  
**RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER.**

**Notes.**

1.- This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>41.01</b>		<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not de-haired or split.</b>				
	4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	KGM	20	5	-
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	KGM	20	5	-
	4101.90.00	- Other, including butts, bends and bellies	KGM	20	5	-
<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>				
	4102.10.00	- With wool on	KGM	20	5	-
		- Without wool on:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4102.21.00	-- Pickled	KGM	20	5	-
	4102.29.00	-- Other	KGM	20	5	-
<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 de-haired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</b>					
	4103.20.00	- Of reptiles	KGM	20	5	-
	4103.30.00	- Of swine	KGM	20	5	-
	4103.90.00	- Other	KGM	20	5	-
<b>41.04</b>	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>					
	- In the wet state (including wet-blue):					
	4104.11.00	-- Full grains, unsplit; grain splits	KGM	20	5	-
	4104.19.00	-- Other	KGM	20	5	-
	- In the dry state (crust):					
	4104.41.00	-- Full grains, unsplit; grain splits	KGM	20	5	-
	4104.49.00	-- Other	KGM	20	5	-
<b>41.05</b>	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>					
	4105.10.00	- In the wet state (including wet-blue)	KGM	20	5	-
	4105.30.00	- In the dry state (crust)	KGM	20	5	-
<b>41.06</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>					
	- Of goats or kids					
	4106.21.00	-- In the wet state (including wet-blue)	KGM	20	5	-
	4106.22.00	-- In the dry state (crust)	KGM	20	5	-
	- Of swine:					
	4106.31.00	-- In the wet state (including wet-blue)	KGM	20	5	-
	4106.32.00	-- In the dry state (crust)	KGM	20	5	-
	4106.40.00	- Of reptiles	KGM	20	5	-
	- Other:					
	4106.91.00	-- In the wet state (including wet-blue)	KGM	20	5	-
	4106.92.00	-- In the dry state (crust)	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>41.07</b>		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>				
		- Whole hides and skins:				
	4107.11.00	- - Full grains, unsplit	KGM	20	5	-
	4107.12.00	- - Grain splits	KGM	20	5	-
	4107.19.00	- - Other	KGM	20	5	-
		- Other, including sides:				
	4107.91.00	- - Full grains, unsplit	KGM	20	5	-
	4107.92.00	- - Grain splits	KGM	20	5	-
	4107.99.00	- - Other	KGM	20	5	-
<b>[41.08]</b>						
<b>[41.09]</b>						
<b>[41.10]</b>						
<b>[41.11]</b>						
<b>41.12</b>		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading</b>				
	4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	KGM	20	5	-
<b>41.13</b>		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>				
	4113.10.00	- Of goats or kids	KGM	20	5	-
	4113.20.00	- Of swine	KGM	20	5	-
	4113.30.00	- Of reptiles	KGM	20	5	-
	4113.90.00	- Other	KGM	20	5	-
<b>41.14</b>		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>				
	4114.10.00	- Chamois (including combination chamois) leather	KGM	20	5	-
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>41.15</b>		<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</b>				
	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	KGM	20	5	-
	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	KGM	20	5	-



**CHAPTER 42**  
**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT).**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>42.01</b>		<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>				
	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	NMB	30	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>42.02</b>		<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, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases, and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>				
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:				
	4202.11.00	- - With outer surface of leather or of composition leather	NMB	30	15	-
	4202.12.00	- - With outer surface of plastics or of textile materials	NMB	30	15	-
	4202.19.00	- - Other	NMB	30	15	-
		- Handbags, whether or not with shoulder strap, including those without handle:				
	4202.21.00	- - With outer surface of leather or of composition leather	NMB	30	15	-
	4202.22.00	- - With outer surface of sheeting of plastic or of textile materials	NMB	30	15	-
	4202.29.00	- - Other	NMB	30	15	-
		- Articles of a kind normally carried in the pocket or in the handbag:				
	4202.31.00	- - With outer surface of leather or of composition leather	NMB	30	15	-
	4202.32.00	- - With outer surface of sheeting of plastic or of textile materials	NMB	30	15	-
	4202.39.00	- - Other	NMB	30	15	-
		- - Other:				
	4202.91.00	- - With outer surface of leather or of composition leather	NMB	30	15	-
	4202.92.00	- - With outer surface of sheeting of plastic or of textile materials	NMB	30	15	-
	4202.99.00	- - Other	NMB	30	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>42.03</b>		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>				
	4203.10.00	- Articles of apparel - Gloves, mittens and mitts:	NMB	30	15	-
	4203.21.00	- - Specially designed for use in sports	NPR	30	15	-
	4203.29.00	- - Other	NPR	30	15	-
	4203.30.00	- Belts and bandoliers	NMB	30	15	-
	4203.40.00	- Other clothing accessories	NMB	30	15	-
<b>[42.04]</b>						
<b>42.05</b>		<b>Other articles of leather or of composition leather.</b>				
	4205.00.00	Other articles of leather or of composition leather	NMB	30	15	-
<b>42.06</b>		<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>				
	4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	NMB	30	15	-

## CHAPTER 43 FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<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 41.01, 41.02 or 41.03.</b>				
	4301.10.00	- Of mink, whole, with or without head, tail or paws	KGM	50	20	-
	4301.30.00	- Of lamb, the following: astrakhan, broad-tail, caracul, persian and similar lamb, indian, chinese, mongolian or tibetan lamb, whole, with or without head tail or paws	KGM	50	20	-
	4301.60.00	- Of fox, whole, with or without head, tail or paws	KGM	50	20	-
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	KGM	50	20	-
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	KGM	50	20	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>43.02</b>		<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 43.03.</b>				
		-Whole skins, with or without head, tail or paws, n				
	4302.11.00	- - Of mink	KGM	50	20	-
	4302.19.00	- - Other	KGM	50	20	-
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	KGM	50	20	-
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	KGM	50	20	-
<b>43.03</b>		<b>Articles of apparel, clothing accessories and other articles of furskin.</b>				
	4303.10.00	- Articles of apparel and clothing accessories	NMB	50	20	-
	4303.90.00	- Other	NMB	50	20	-
<b>43.04</b>		<b>Artificial fur and articles thereof.</b>				
	4304.00.00	Artificial fur and articles thereof	NMB	50	20	-

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

**CHAPTER 44**  
**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

**Notes.**

- 1.- This Chapter does not cover :
  - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04); (d) Activated charcoal (heading 38.02);
  - (e) Articles of heading 42.02; (f) Goods of Chapter 46;
  - (g) Footwear or parts thereof of Chapter 64;
  - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof); (ij) Goods of heading 68.08;
  - (k) Imitation jewellery of heading 71.17;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof); (n) Parts of firearms (heading 93.05);
  - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:				
	4401.11.00	- - Coniferous	KGM	20	-	-
	4401.12.00	- - Non-coniferous	KGM	20	-	-
		- Wood in chip or particles :				
	4401.21.00	- - Coniferous	KGM	20	-	-
	4401.22.00	- - Non-coniferous	KGM	20	-	-
		- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :				
	4401.31.00	- - Wood pellets	KGM	20	-	-
	4401.39.00	- - Other	KGM	20	-	-
	4401.40.00	- Sawdust and wood waste and scrap, not agglomerated	KGM	20	-	-
<b>44.02</b>		<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>				
	4402.10.00	- Of bamboo	KGM	10	-	-
	4402.90.00	- Other	KGM	10	-	-
<b>44.03</b>		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>				
		- Treated with paint, stains, creosote or other preservatives:				
	4403.11.00	- - Coniferous	MTQ	10	-	-
	4403.12.00	- - Non-coniferous	MTQ	10	-	-
		- Other, coniferous :				-
	4403.21.00	- - Of pine (Pinus spp.) of which any cross-sectional dimension is 15cm or more	MTQ	10	-	-
	4403.22.00	- - Of pine (Pinus spp. ), other	MTQ	10	-	-
	4403.23.00	- - Of fir (Abies spp.) and spruce (Picea spp.) of which any cross- sectional dimensions is 15 cm or more	MTQ	10	-	-
	4403.24.00	- - Of fir (Abies spp.) and spruce (Picea spp.), other	MTQ	10	-	-
	4403.25.00	- - Other, of which any cross-sectional dimensions is 15 cm or more	MTQ	10	-	-
	4403.26.00	- - Other	MTQ	10	-	-
		-Other, of tropical wood				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4403.41.00	- - Dark red meranti, light red meranti and meranti bakau	MTQ	10	-	-
	4403.49.00	- - Other	MTQ	10	-	-
		- Other				
	4403.91.00	- - Of oak (Quercus spp.)	MTQ	10	-	-
	4403.93.00	- - Of beech (Fagus spp.), of which any cross-sectional dimensions is 15 cm or more	MTQ	10	-	-
	4403.94.00	- - Of beech (Fagus spp.), other	MTQ	10	-	-
	4403.95.00	- - Of birch (Betula spp.), of which any cross-sectional dimensions is 15 cm or more	MTQ	10	-	-
	4403.96.00	- - Of birch (Betula spp.), other	MTQ	10	-	-
	4403.97.00	- - Of poplar and aspen (Populus spp.)	MTQ	10	-	-
	4403.98.00	- - Of Eucalyptus (Eucalyptus spp.)	MTQ	10	-	-
	4403.99.00	- - Other	MTQ	10	-	-
<b>44.04</b>	<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>					
	4404.10.00	- Coniferous	KGM	20	-	-
	4404.20.00	- Non-coniferous	KGM	20	-	-
<b>44.05</b>	<b>Wood wool; wood flour.</b>					
	4405.00.00	Wood wool; wood flour	KGM	20	-	-
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood.</b>					
		- Not impregnated :				
	4406.11.00	- - Coniferous	MTQ	20	-	-
	4406.12.00	- - Non-coniferous	MTQ	20	-	-
		- Other :				
	4406.91.00	- - Coniferous	MTQ	20	-	-
	4406.92.00	- - Non-coniferous	MTQ	20	-	-
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>					
		- Coniferous :				
	4407.11.00	- - Of pine (Pines spp.)	MTQ	10	-	-
	4407.12.00	- - Of fir (Abies spp.), and spruce (Picea spp.)	MTQ	10	-	-
	4407.19.00	- - Other	MTQ	10	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Of tropical wood :				
	4407.21.00	- - Mahogany (Swietenia spp)	MTQ	10	-	-
	4407.22.00	- - Virola, imbuia and balsa	MTQ	10	-	-
	4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	MTQ	10	-	-
	4407.26.00	- -White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	MTQ	10	-	-
	4407.27.00	- -Sapelli	MTQ	10	-	-
	4407.28.00	- - Iroko	MTQ	10	-	-
	4407.29.00	- - Other	MTQ	10	-	-
		- Other:				
	4407.91.00	- - Of oak (Quercus spp.)	MTQ	10	-	-
	4407.92.00	- - Of beech (Fagus spp.)	MTQ	10	-	-
	4407.93.00	- - Of maple (Acer spp.)	MTQ	10	-	-
	4407.94.00	- - Of cherry (Prunus spp.)	MTQ	10	-	-
	4407.95.00	- - Of ash (Fraxinus spp.)	MTQ	10	-	-
	4407.96.00	- - Of birch (Betulaspp.)	MTQ	10	-	-
	4407.97.00	- - Of poplar and aspen (Populus spp.)	MTQ	10	-	-
	4407.99.00	- - Other	MTQ	10	-	-
<b>44.08</b>	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>					
	4408.10.00	- Coniferous	KGM	10	-	-
		- Of tropical wood :				
	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	KGM	10	-	-
	4408.39.00	- - Other	KGM	10	-	-
	4408.90.00	- Other	KGM	10	-	-
<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, ends or faces, whether or not planed, sanded or end-jointed.</b>					
	4409.10	- Coniferous:				
	4409.10.10	- - -Tea chest battens	KGM	10	10	-
	4409.10.20	- - - Electrical wiring battens	KGM	10	10	-
	4409.10.90	- - - Other	KGM	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Non-coniferous:				
	4409.21.00	- - Of bamboo	KGM	10	10	-
	4409.22.00	- - Of tropical wood	KGM	10	10	-
	4409.29	- - Other:				
	4409.29.10	- - -Tea chest battens	KGM	10	10	-
	4409.29.20	- - -Electrical wiring battens	KGM	10	10	-
	4409.29.90	- - -Other	KGM	10	10	-
<b>44.10</b>		<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>				
		- Of wood:				
	4410.11.00	- - Particle board	MTK	20	10	-
	4410.12.00	- - Oriented strand board (OSB)	MTK	20	10	-
	4410.19.00	- - Other	MTK	20	10	-
	4410.90.00	- Other	MTK	20	10	-
<b>44.11</b>		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>				
		- Medium density fibreboard (MDF):				
	4411.12.00	- - Of a thickness not exceeding 5 mm	MTK	20	10	-
	4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	MTK	20	10	-
	4411.14.00	- - Of a thickness exceeding 9 mm	MTK	20	10	-
		- Other:				
	4411.92.00	- - Of a density exceeding 0.8 g/cm <sup>3</sup>	MTK	20	10	-
	4411.93.00	- - Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	MTK	20	10	-
	4411.94.00	- - Of a density not exceeding 0.5 g/cm <sup>3</sup>	MTK	20	10	-
<b>44.12</b>		<b>Plywood, veneered panels and similar laminated wood.</b>				
	4412.10.00	- Of bamboo	MTK	20	10	-
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness :				
	4412.31.00	- -With at least one outer ply of tropical wood	MTK	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4412.33.00	- - Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulip wood (Liriodendron spp.) or walnut (Juglans spp.)	MTK	20	10	-
	4412.34.00	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	MTK	20	10	-
	4412.39.00	- - Other, with both outer piles of coniferous wood - Other:	MTK	20	10	-
	4412.94.00	- - Blockboard, laminboard and battenboard	MTK	20	10	-
	4412.99.00	- - Other	MTK	20	10	-
<b>44.13</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>					
	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes	KGM	20	5	-
<b>44.14</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>					
	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects	KGM	20	5	-
<b>44.15</b>	<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>					
	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	NMB	10	5	-
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars	NMB	10	5	-
<b>44.16</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>					
	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	NMB	20	10	-
<b>44.17</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>					
	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	NMB	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>44.18</b>		<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>				
	4418.10.00	- Windows, French-windows and their frames	KGM	20	5	-
	4418.20.00	- Doors and their frames and thresholds	KGM	20	5	-
	4418.40.00	- Shuttering for concrete constructional work	KGM	20	5	-
	4418.50.00	- Shingles and shakes	KGM	20	5	-
	4418.60.00	- Posts and beams	KGM	20	5	-
		- Assembled flooring panels:				
	4418.73.00	- -Of bamboo or with at least the top layer (wear layer) of bamboo	KGM	20	5	-
	4418.74.00	- - Other, for mosaic floors	KGM	20	5	-
	4418.75.00	- - Other, multilayer	KGM	20	5	-
	4418.79.00	- - Other	KGM	20	5	-
		- Other				
	4418.91.00	- - Of bamboo	KGM	20	5	-
	4418.99.00	- - Other	KGM	20	5	-
<b>44.19</b>		<b>Tableware and kitchenware, of wood.</b>				
		- Of bamboo:				
	4419.11.00	- - Bread boards, chopping boards and similar boards	NMB	10	10	-
	4419.12.00	- - Chopsticks	NMB	10	10	-
	4419.19.00	- - Other	NMB	10	10	-
	4419.90.00	- Other	NMB	10	10	-
<b>44.20</b>		<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>				
	4420.10.00	- Statuettes and other ornaments, of wood	NMB	50	10	-
	4420.90.00	- Other	NMB	50	10	-
<b>44.21</b>		<b>Other articles of wood.</b>				
	4421.10.00	- Clothes hangers	NMB	10	5	-
		- Other				
	4421.91.00	- -Of bamboo	NMB	10	5	-
	4421.99	- - Other:	NMB	10	5	-
	4421.99.10	- - - Match splints	KGM	10	5	-
	4421.99.90	- - - Other	KGM	10	5	-

**CHAPTER 45**  
**CORK AND ARTICLES OF CORK.**

**Note.**

1.- This Chapter does not cover :

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>45.01</b>		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>				
	4501.10.00	-Natural cork, raw or simply prepared	KGM	20	5	-
	4501.90.00	-Other	KGM	20	5	-
<b>45.02</b>		<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>				
	4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	KGM	20	5	-
<b>45.03</b>		<b>Articles of natural cork.</b>				
	4503.10.00	- Corks and stoppers	KGM	20	5	-
	4503.90.00	- Other	KGM	20	5	-
<b>45.04</b>		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>				
	4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	KGM	20	5	-
	4504.90.00	- Other	KGM	20	5	-

**CHAPTER 46**  
**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;**  
**BASKETWARE AND WICKERWORK**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
		- Mats, matting and screens of vegetable materials:				
	4601.21.00	- - Of bamboo	KGM	20	5	-
	4601.22.00	- - Of rattan	KGM	20	5	-
	4601.29.00	- - Other	KGM	20	5	-
		- Other:				
	4601.92.00	- - Of bamboo	KGM	20	5	-
	4601.93.00	- - Of rattan	KGM	20	5	-
	4601.94.00	- - Of other vegetable materials	KGM	20	5	-
	4601.99.00	- - Other	KGM	20	5	-
<b>46.02</b>		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>				
		- Of vegetable materials:				
	4602.11.00	- - Of bamboo	KGM	20	5	-
	4602.12.00	- - Of rattan	KGM	20	5	-
	4602.19	- - Other:				
	4602.19.10	- - - Straw envelopes for bottles	KGM	20	5	-
	4602.19.90	- - - Other, of vegetable materials	KGM	20	5	-
	4602.90.00	- Other	KGM	20	5	-

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

**CHAPTER 47**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;**  
**RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

**Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>47.01</b>		<b>Mechanical wood pulp.</b>				
	4701.00.00	Mechanical wood pulp	KGM	20	5	-
<b>47.02</b>		<b>Chemical wood pulp, dissolving grades.</b>				
	4702.00.00	Chemical wood pulp, dissolving grades	KGM	20	5	-
<b>47.03</b>		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>				
		- Unbleached:				
	4703.11.00	- - Coniferous	KGM	20	5	-
	4703.19.00	- - Non-coniferous	KGM	20	5	-
		- Semi-bleached or bleached:				
	4703.21.00	- - Coniferous	KGM	20	5	-
	4703.29.00	- - Non-coniferous	KGM	20	5	-
<b>47.04</b>		<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>				
		- Unbleached:				
	4704.11.00	- - Coniferous	KGM	20	5	-
	4704.19.00	- - Non-coniferous	KGM	20	5	-
		- Semi-bleached or bleached:				
	4704.21.00	- - Coniferous	KGM	20	5	-
	4704.29.00	- - Non-coniferous	KGM	20	5	-
<b>47.05</b>		<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>				
	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>47.06</b>		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>				
	4706.10.00	- Cotton linters pulp	KGM	20	5	-
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	KGM	20	5	-
	4706.30.00	- Other, of bamboo	KGM	20	5	-
		- Other:				
	4706.91.00	- - Mechanical	KGM	20	5	-
	4706.92.00	- - Chemical	KGM	20	5	-
	4706.93.00	- - Obtained by a combination of mechanical and chemical processes	KGM	20	5	-
<b>47.07</b>		<b>Recovered (waste and scrap) paper or paperboard.</b>				
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	KGM	20	5	-
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	KGM	20	5	-
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	KGM	20	5	-
	4707.90	- Other, including unsorted waste and scrap:				
	4707.90.10	- - - Old newspapers and journals	KGM	20	5	-
	4707.90.90	- - - Other	KGM	20	5	-



## CHAPTER 48

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

#### Notes.

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

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

- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
  1. weighing not more than 80 g/m<sup>2</sup>, or
  2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and

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

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

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

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

- 6.- In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfold state.
- 9.- For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :
  - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
    - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
  - (d) Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
- 10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

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

#### Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<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	Minimum Mullen bursting strength g/m <sup>2</sup> Kpa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
- 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.
  - Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any 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	1230	2,635	3.7	10.6
115	1425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Coggugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23oC.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23oC.
5. Subheadings 4805.24 aand 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed

paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m<sup>2</sup>/g.
7. For the purpose of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>48.01</b>		<b>Newsprint, in rolls or sheets.</b>				
	4801.00.00	Newsprint, in rolls or sheets	KGM	20	5	-
<b>48.02</b>		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punchcards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>				
	4802.10.00	- Hand-made paper and paperboard	KGM	20	5	-
	4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	KGM	20	5	-
	4802.40.00	- Wallpaper base	KGM	20	5	-
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibre.				
	4802.54.00	- - Weighing less than 40 g/m <sup>2</sup>	KGM	20	5	-
	4802.55.00	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	KGM	20	5	-
	4802.56.00	- - Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	KGM	20	5	-
	4802.57.00	- - Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	KGM	20	5	-
	4802.58.00	- - Weighing more than 150 g/m <sup>2</sup>	KGM	20	5	-
		- Other paper and paperboard, of which more than 10%				
	4802.61.00	- - In rolls	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	KGM	20	5	-
	4802.69.00	-- Other	KGM	20	5	-
48.03	<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>					
	4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	KGM	20	5	-
48.04	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>					
		- Kraftliner:				
	4804.11.00	-- Unbleached	KGM	20	5	-
	4804.19.00	- Other	KGM	20	5	-
		-- Sack kraft paper:				
	4804.21.00	-- Unbleached	KGM	20	5	-
	4804.29.00	-- Other	KGM	20	5	-
		- Other kraft paper and paperboard weighing 150 g/m2				
	4804.31.00	-- Unbleached	KGM	20	5	-
	4804.39.00	-- Other	KGM	20	5	-
		- Other kraft paper and paperboard weighing more than 150 g/m2				
	4804.41.00	-- Unbleached	KGM	20	5	-
	4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	KGM	20	5	-
	4804.49.00	-- Other	KGM	20	5	-
		- Other kraft paper and paperboard weighing 225 g/m2				
	4804.51.00	-- Unbleached	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
48.05	4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	KGM	20	5	-
	4804.59.00	- - Other	KGM	20	5	-
	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this chapter.</b>					
	-Fluting paper:					
	4805.11.00	- -Semi-chemical fluting paper	KGM	20	5	-
	4805.12.00	- -Straw fluting paper	KGM	20	5	-
	4805.19.00	- - Other	KGM	20	5	-
	- Testliner (recycled liner board):					
	4805.24.00	- - Weighing 150 g/m <sup>2</sup> or less	KGM	20	5	-
	4805.25.00	- - Weighing more than 150 g/m <sup>2</sup>	KGM	20	5	-
	4805.30.00	- Sulphite wrapping paper	KGM	20	5	-
	4805.40.00	- Filter paper and paperboard	KGM	20	5	-
	4805.50.00	- Felt paper and paperboard	KGM	20	5	-
	- Other:					
	4805.91.00	- - Weighing 150 g/m <sup>2</sup> or less	KGM	20	5	-
	4805.92.00	- - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	KGM	20	5	-
	4805.93.00	- - Weighing 225 g/m <sup>2</sup> or more	KGM	20	5	-
48.06	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>					
	4806.10.00	- Vegetable parchment	KGM	20	5	-
	4806.20.00	- Greaseproof papers	KGM	20	5	-
	4806.30.00	- Tracing papers	KGM	20	5	-
	4806.40.00	- Glassine and other glazed transparent or translucent papers	KGM	20	5	-
48.07	<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>					
	4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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 48.03.</b>				
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	KGM	20	5	-
	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	KGM	20	5	-
	4808.90.00	- Other	KGM	20	5	-
<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>				
	4809.20.00	- Self-copy paper	KGM	20	5	-
	4809.90.00	- Other	KGM	20	5	-
<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 surfacecoloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b>				
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
	4810.13.00	- - In rolls	KGM	20	5	-
	4810.14.00	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	KGM	20	5	-
	4810.19.00	- - Other	KGM	20	5	-
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:				
	4810.22.00	- - Light-weight coated paper	KGM	20	5	-
	4810.29.00	- - Other	KGM	20	5	-
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purpose.				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4810.31.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	KGM	20	5	-
	4810.32.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	KGM	20	5	-
	4810.39.00	- -Other - Other paper and paperboard:	KGM	20	5	-
	4810.92.00	- - Multi-ply	KGM	20	5	-
	4810.99.00	- - Other	KGM	20	5	-
<b>48.11</b>	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surfacedecorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>					
	4811.10.00	- Tarred, bituminised or asphalted paper and paperboard - Gummed or adhesive paper and paperboard:	KGM	20	5	-
	4811.41.00	- - Self-adhesive	KGM	20	5	-
	4811.49.00	- - Other - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	KGM	20	5	-
	4811.51.00	- - Bleached, weighing more than 150 g/m <sup>2</sup>	KGM	20	5	-
	4811.59.00	- - Other	KGM	20	5	-
	4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	KGM	20	5	-
	4811.90.00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	KGM	20	5	-
<b>48.12</b>	<b>Filter blocks, slabs and plates, of paper pulp.</b>					
	4812.00.00	Filter blocks, slabs and plates, of paper pulp	KGM	20	5	-
<b>48.13</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>					
	4813.10.00	-In the form of booklets or tubes	KGM	20	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	4813.20.00	- In rolls of a width not exceeding 5 cm	KGM	20	5	-
	4813.90.00	- Other	KGM	20	5	-
<b>48.14</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>					
	4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design- printed or otherwise decorated layer of plastics	KGM	20	5	-
	4814.90.00	- Other	KGM	20	5	-
<b>[48.15]</b>						
<b>48.16</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>					
	4816.20.00	- Self-copy paper	KGM	20	5	-
	4816.90.00	- Other	KGM	20	5	-
<b>48.17</b>	<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>					
	4817.10.00	-Envelopes	KGM	20	5	-
	4817.20.00	- Letter cards, plain postcards and correspondence cards	KGM	20	5	-
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KGM	20	5	-
<b>48.18</b>	<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>					
	4818.10.00	- Toilet paper	KGM	20	5	-
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	KGM	20	5	-
	4818.30.00	- Tablecloths and serviettes	KGM	20	5	-
	4818.50.00	- Articles of apparel and clothing accessories	KGM	20	5	-
	4818.90.00	- Other	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>48.19</b>		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>				
	4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	KGM	20	5	-
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	KGM	20	5	-
	4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	KGM	20	5	-
	4819.40.00	- Other sacks and bags, including cones	KGM	20	5	-
	4819.50.00	- Other packing containers, including record sleeves	KGM	20	5	-
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	NMB	20	5	-
<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>				
	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	NMB	20	5	-
	4820.20.00	- Exercise books	NMB	20	5	-
	4820.30.00	- Binders (other than book covers), folders and file covers	NMB	20	5	-
	4820.40.00	- Manifold business forms and interleaved carbon sets	NMB	20	5	-
	4820.50.00	- Albums for samples or for collections	NMB	20	5	-
	4820.90.00	- Other	NMB	20	5	-
<b>48.21</b>		<b>Paper or paperboard labels of all kinds, whether or not printed.</b>				
	4821.10.00	- Printed	KGM	20	5	-
	4821.90.00	- Other	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>48.22</b>		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>				
	4822.10.00	- Of a kind used for winding textile yarn	KGM	20	5	-
	4822.90.00	- Other	KGM	20	5	-
<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>				
	4823.20.00	- Filter paper and paperboard	KGM	20	5	-
	4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	KGM	20	5	-
		- Trays, dishes, plates, cups and the like, of paper				
	4823.61.00	- - Of bamboo	KGM	20	5	-
	4823.69.00	- - Other	KGM	20	5	-
	4823.70.00	- Moulded or pressed articles of paper pulp	KGM	20	5	-
	4823.90.00	- Other	KGM	20	5	-

**CHAPTER 49**  
**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING**  
**INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS**

**Notes.**

- 1.- This Chapter does not cover :
  - (a) Photographic negatives or positives on transparent bases (Chapter 37); (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23); (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers :
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.  
 However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading
- 5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>49.01</b>		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>				
	4901.10.00	- In single sheets, whether or not folded - Other:	KGM	-	-	-
	4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	NMB	-	-	-
	4901.99	- - Other:				
	4901.99.10	- - - Printed books (text books)	NMB	-	-	-
	4901.99.90	- - - Other	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>49.02</b>		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>				
	4902.10.00	- Appearing at least four times a week	KGM	20	5	-
	4902.90.00	- Other	KGM	20	5	-
<b>49.03</b>		<b>Children's picture, drawing or colouring books.</b>				
	4903.00.00	Children's picture, drawing or colouring books	NMB	-	-	-
<b>49.04</b>		<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>				
	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated	NMB	-	-	-
<b>49.05</b>		<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>				
	4905.10.00	- Globes	NMB	-	-	-
		- Other:				
	4905.91.00	- - In book form	NMB	-	-	-
	4905.99.00	- - Other	NMB	-	-	-
<b>49.06</b>		<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>				
	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	NMB	20	5	-
<b>49.07</b>		<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>				
	4907.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>49.08</b>		<b>Transfers (decalcomanias).</b>				
	4908.10.00	- Transfers (decalcomanias), vitrifiable	KGM	20	5	-
	4908.90.00	- Other	KGM	20	5	-
<b>49.09</b>		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>				
	4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	KGM	20	5	-
<b>49.10</b>		<b>Calendars of any kind, printed, including calendar blocks.</b>				
	4910.00.00	Calendars of any kind, printed, including calendar blocks	KGM	20	5	-
<b>49.11</b>		<b>Other printed matter, including printed pictures and photographs.</b>				
	4911.10	- Trade advertising material, commercial catalogues and the like:				
	4911.10.10	- - - Posters	KGM	20	5	-
	4911.10.20	- - - Commercial catalogues	KGM	20	5	-
	4911.10.90	- - - Other	KGM	20	5	-
		- Other:				
	4911.91.00	- - Pictures, designs and photographs	KGM	20	5	-
	4911.99	- - Other:				
	4911.99.10	- - - Computer software, printed (hard copy)	NMB	-	-	-
	4911.99.20	- - - Prayers flags, printed (Mani, Baza-guru, lungthar etc.)	MTK	20	5	-
	4911.99.90	- - - Other	KGM	20	5	-

## SECTION XI TEXTILES AND TEXTILE ARTICLES

### Notes.

1.- This Section does not cover :

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

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (e) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

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

- (a) Of silk or waste silk, measuring more than 20,000 decitex;

- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex; (c) Of true hemp or flax :
  - (i) Polished or glazed, measuring 1,429 decitex or more; or
  - (ii) Not polished or glazed, measuring more than 20,000 decitex; (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.
- (B) Exceptions :
  - (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding :
  - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste; (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
  - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases.

(B) Exceptions :

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

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

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

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

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

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

- (a) Cut otherwise than into squares or rectangles;



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

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

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

9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression "impregnated" includes "dipped".

12.- For the purposes of this Section, the expression "polyamides" includes "aramids".

13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

#### **Subheading Notes.**

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

(a) Unbleached yarn

Yarn which :

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

(b) Bleached yarn

Yarn which :

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
  - (ii) consists of a mixture of unbleached and bleached fibres; or
  - (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.
- (c) Coloured (dyed or printed) yarn

Yarn which :

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres; (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots; (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn. The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.
- (d) Unbleached woven fabric  
Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.
- (e) Bleached woven fabric  
Woven fabric which :
  - (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece; (ii) consists of bleached yarn; or
  - (iii) consists of unbleached and bleached yarn.
- (f) Dyed woven fabric  
Woven fabric which :
  - (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
  - (ii) consists of coloured yarn of a single uniform colour.
- (g) Woven fabric of yarns of different colours  
Woven fabric (other than printed woven fabric) which :
  - (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
  - (ii) consists of unbleached or bleached yarn and coloured yarn; or
  - (iii) consists of marl or mixture yarns.(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)
- (h) Printed woven fabric  
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.  
(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)  
The process of mercerisation does not affect the classification of yarns or fabrics within the above categories. The definitions at (d) to (h) above apply, mutatis mutandis, to knitted or crocheted fabrics.
- (i) Plain weave  
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

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

(B) For the application of this rule :

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

**CHAPTER 50**  
**SILK.**

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>50.01</b>		<b>Silk-worm cocoons suitable for reeling.</b>				
	5001.00.00	Silk-worm cocoons suitable for reeling	KGM	20	-	-
<b>50.02</b>		<b>Raw silk (not thrown).</b>				
	5002.00.00	Raw silk (not thrown)	KGM	20	-	-
<b>50.03</b>		<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>				
	5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	KGM	20	-	-
<b>50.04</b>		<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>				
	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail	KGM	20	-	-
<b>50.05</b>		<b>Yarn spun from silk waste, not put up for retail sale.</b>				
	5005.00.00	Yarn spun from silk waste, not put up for retail sale	KGM	20	-	-
<b>50.06</b>		<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>				
	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	KGM	20	-	-
<b>50.07</b>		<b>Woven fabrics of silk or of silk waste.</b>				
	5007.10.00	- Fabrics of noil silk	MTK	30	5	-
	5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	MTK	30	5	-
	5007.90	- Other fabrics:				
	5007.90.10	-- -Gho, hand woven	NMB	30	5	-
	5007.90.20	-- -Kera, hand woven	NMB	30	5	-
	5007.90.30	-- -Tego, hand woven	NMB	30	5	-
	5007.90.40	-- -Wanjo, hand woven	NMB	30	5	-
	5007.90.50	-- -Kapney, hand woven	NMB	30	5	-
	5007.90.60	-- -Rachu, hand woven	NMB	30	5	-
	5007.90.70	-- -Kayra, hand woven	NMB	30	5	-
	5007.90.90	-- -Other	NMB	30	5	-

**CHAPTER 51**  
**WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC**

**Note.**

1.- Throughout the Nomenclature :

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>51.01</b>		<b>Wool, not carded or combed.</b>				
		- Greasy, including fleece-washed wool:				
	5101.11.00	- - Shorn wool	KGM	20	-	-
	5101.19.00	- - Other	KGM	20	-	-
		- Degreased, not carbonised:				
	5101.21.00	- -Shorn wool	KGM	20	-	-
	5101.29.00	- - Other	KGM	20	-	-
	5101.30.00	- Carbonised	KGM	20	-	-
<b>51.02</b>		<b>Fine or coarse animal hair, not carded or combed.</b>				
		- Fine animal hair:				
	5102.11.00	- - Of Kashmir (cashmere) goats	KGM	20	-	-
	5102.19.00	- - Other	KGM	20	-	-
	5102.20.00	- Coarse animal hair	KGM	20	-	-
<b>51.03</b>		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>				
	5103.10.00	- Noils of wool or of fine animal hair	KGM	20	-	-
	5103.20.00	- Other waste of wool or of fine animal hair	KGM	20	-	-
	5103.30.00	- Waste of coarse animal hair	KGM	20	-	-
<b>51.04</b>		<b>Garnetted stock of wool or of fine or coarse animal hair.</b>				
	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair	KGM	20	-	-
<b>51.05</b>		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>				
	5105.10.00	- Carded wool	KGM	20	-	-
		- Wool tops and other combed wool:				
	5105.21.00	- - Combed wool in fragments	KGM	20	-	-
	5105.29.00	- - Other	KGM	20	-	-
		- Fine animal hair, carded or combed:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5105.31.00	-- Of Kashmir (cashmere) goats	KGM	20	-	-
	5105.39.00	-- Other	KGM	20	-	-
	5105.40.00	- Coarse animal hair, carded or combed	KGM	20	-	-
<b>51.06</b>	<b>Yarn of carded wool, not put up for retail sale.</b>					
	5106.10.00	- Containing 85% or more by weight of wool	KGM	20	-	-
	5106.20.00	- Containing less than 85% by weight of wool	KGM	20	-	-
<b>51.07</b>	<b>Yarn of combed wool, not put up for retail sale.</b>					
	5107.10.00	- Containing 85% or more by weight of wool	KGM	20	-	-
	5107.20.00	- Containing less than 85% by weight of wool	KGM	20	-	-
<b>51.08</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>					
	5108.10.00	-Carded	KGM	20	-	-
	5108.20.00	- Combed	KGM	20	-	-
<b>51.09</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>					
	5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	KGM	20	-	-
	5109.90.00	- Other	KGM	20	-	-
<b>51.10</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>					
	5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	KGM	20	-	-
<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 fin				
	5111.11	-- Of a weight not exceeding 300 g/m <sup>2</sup> :				
	5111.11.10	-- -Yathra	NMB	30	5	-
	5111.11.20	-- - Kheze	NMB	30	5	-
	5111.11.30	-- -Kayra	NMB	30	5	-
	5111.11.90	-- - Other	NMB	30	5	-
	5111.19	-- Other:				
	5111.19.10	-- -Yathra, of a weight exceeding 300g/m <sup>2</sup>	NMB	30	5	-
	5111.19.20	-- -Kheze, of a weight exceeding 300 g/m <sup>2</sup>	NMB	30	5	-
	5111.19.30	-- -Kayra, of a weight exceeding 300 g/m <sup>2</sup>	NMB	30	5	-
	5111.19.90	-- -Other	MTK	30	5	-
	5111.20.00	-Other, mixed mainly or solely with man-made filaments	MTK	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	MTK	30	5	-
	5111.90.00	-Other	MTK	30	5	-
<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				
	5112.11	- - Of weight not exceeding 200 g/m <sup>2</sup> :				
	5112.11.10	- - - Yathra	NMB	30	5	-
	5112.11.20	- - - Kheze	NMB	30	5	-
	5112.11.30	- - - Kayra	NMB	30	5	-
	5112.11.90	- - - Other	NMB	30	5	-
	5112.19	- - Other:				
	5112.19.10	- - - Yathra, of a weight exceeding 200g/m <sup>2</sup>	NMB	30	5	-
	5112.19.20	- - - Kheze, of a weight exceeding 200 g/m <sup>2</sup>	NMB	30	5	-
	5112.19.30	- - - Kayra, of a weight exceeding 200 g/m <sup>2</sup>	NMB	30	5	-
	5112.19.90	- - - Other	MTK	30	5	-
	5112.20.00	- Other mixed mainly or solely with man-made filaments	MTK	30	5	-
	5112.30.00	- Other mixed mainly or solely with man-made staple fibres	MTK	30	5	-
	5112.90.00	- Other	MTK	30	5	-
<b>51.13</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>					
	5113.00.00	Woven fabrics of coarse animal hair or of horsehair	MTK	30	5	-

## CHAPTER 52 COTTON

### Subheading Note.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>52.01</b>		<b>Cotton, not carded or combed.</b>				
	5201.00.00	Cotton, not carded or combed	KGM	20	-	-
<b>52.02</b>		<b>Cotton waste (including yarn waste and garnetted stock).</b>				
	5202.10.00	- Yarn waste (including thread waste)	KGM	20	-	-
		- Other:				
	5202.91.00	- - Garnetted stock	KGM	20	-	-
	5202.99.00	- - Other	KGM	20	-	-
<b>52.03</b>		<b>Cotton, carded or combed.</b>				
	5203.00.00	Cotton, carded or combed	KGM	20	-	-
<b>52.04</b>		<b>Cotton sewing thread, whether or not put up for retail sale.</b>				
		- Not put up for retail sale:				
	5204.11.00	- - Containing 85% or more by weight of cotton	KGM	20	-	-
	5204.19.00	- - Other	KGM	20	-	-
	5204.20.00	- Put up for retail sale	KGM	20	-	-
<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:				
	5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM	20	-	-
	5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM	20	-	-
	5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM	20	-	-
	5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number) - Single yarn, of combed fibres:	KGM	20	-	-
	5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM	20	-	-
	5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM	20	-	-
	5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM	20	-	-
	5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM	20	-	-
	5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	KGM	20	-	-
	5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	KGM	20	-	-
	5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number) - Multiple (folded) or cabled yarn, of uncombed fibres :	KGM	20	-	-
	5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM	20	-	-
	5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM	20	-	-
	5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM	20	-	-
	5205.34.00	- -Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM	20	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres	KGM	20	-	-
	5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM	20	-	-
	5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM	20	-	-
	5205.43.00	- -Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM	20	-	-
	5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM	20	-	-
	5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	KGM	20	-	-
	5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	KGM	20	-	-
	5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	KGM	20	-	-
<b>52.06</b>	<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:				
	5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM	20	-	-
	5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM	20	-	-
	5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM	20	-	-
	5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	KGM	20	-	-
		- Single yarn, of combed fibres:				
	5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM	20	-	-
	5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM	20	-	-
	5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM	20	-	-
	5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM	20	-	-
	5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	KGM	20	-	-
		- Multiple (folded) or cabled yarn, of uncombed fibres :				
	5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM	20	-	-
	5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM	20	-	-
	5206.33.00	- -Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM	20	-	-
	5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres	KGM	20	-	-
	5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM	20	-	-
	5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM	20	-	-
	5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM	20	-	-
	5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM	20	-	-
	5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KGM	20	-	-
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>					
	5207.10.00	- Containing 85% or more by weight of cotton	KGM	20	-	-
	5207.90.00	- Other	KGM	20	-	-
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².</b>					
	-Unbleached:					
	5208.11.00	- - Plain weave, weighing not more than 100 g/m²	MTK	30	5	-
	5208.12.00	- - Plain weave, weighing more than 100 g/m²	MTK	30	5	-
	5208.13.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5208.19.00	- - Other fabrics	MTK	30	5	-
	- Bleached:					
	5208.21.00	- - Plain weave, weighing not more than 100 g/m²	MTK	30	5	-
	5208.22.00	- - Plain weave, weighing more than 100 g/m²	MTK	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5208.23.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5208.29.00	- - Other fabrics - Dyed:	MTK	30	5	-
	5208.31.00	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	MTK	30	5	-
	5208.32.00	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	MTK	30	5	-
	5208.33.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5208.39.00	- - Other fabrics - Of yarns of different colours:	MTK	30	5	-
	5208.41.00	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	MTK	30	5	-
	5208.42.00	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	MTK	30	5	-
	5208.43.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5208.49.00	- - Other fabrics - Printed:	MTK	30	5	-
	5208.51.00	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	MTK	30	5	-
	5208.52.00	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	MTK	30	5	-
	5208.59.00	- - Other fabrics	MTK	30	5	-
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>					
		- Unbleached:				
	5209.11.00	- - Plain weave	MTK	30	5	-
	5209.12.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5209.19.00	- - Other fabrics - Bleached:	MTK	30	5	-
	5209.21.00	- - Plain weave	MTK	30	5	-
	5209.22.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5209.29.00	- - Other fabrics - Dyed:	MTK	30	5	-
	5209.31.00	- - Plain weave	MTK	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5209.32.00	-- 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5209.39.00	-- Other fabrics - Of yarns of different colours:	MTK	30	5	-
	5209.41.00	-- Plain weave	MTK	30	5	-
	5209.42.00	-- Denim	MTK	30	5	-
	5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5209.49.00	-- Other fabrics - Printed	MTK	30	5	-
	5209.51.00	-- Plain weave	MTK	30	5	-
	5209.52.00	-- 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5209.59.00	-- Other fabrics	MTK	30	5	-
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².</b>					
		-Unbleached:				
	5210.11.00	-- Plain weave	MTK	30	5	-
	5210.19.00	-- Other fabrics - Bleached:	MTK	30	5	-
	5210.21.00	-- Plain weave	MTK	30	5	-
	5210.29.00	-- Other fabrics - Dyed:	MTK	30	5	-
	5210.31.00	-- Plain weave	MTK	30	5	-
	5210.32.00	-- 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5210.39.00	-- Other fabrics - Of yarns of different colours:	MTK	30	5	-
	5210.41.00	-- Plain weave	MTK	30	5	-
	5210.49.00	-- Other fabrics - Printed:	MTK	30	5	-
	5210.51.00	-- Plain weave	MTK	30	5	-
	5210.59.00	-- Other fabrics	MTK	30	5	-
<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/m².</b>					
		- Unbleached:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5211.11.00	- - Plain weave	MTK	30	5	-
	5211.12.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5211.19.00	- - Other fabrics	MTK	30	5	-
	5211.20.00	- - Bleached	MTK	30	5	-
		- Dyed:				
	5211.31.00	- - Plain weave	MTK	30	5	-
	5211.32.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5211.39.00	- - Other fabrics	MTK	30	5	-
		- Of yarns of different colours:				
	5211.41.00	- - Plain weave	MTK	30	5	-
	5211.42.00	- - Denim	MTK	30	5	-
	5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5211.49.00	- - Other fabrics	MTK	30	5	-
		- Printed:				
	5211.51.00	- - Plain weave	MTK	30	5	-
	5211.52.00	- - 3-thread or 4-thread twill, including cross twill	MTK	30	5	-
	5211.59.00	- - Other fabrics	MTK	30	5	-
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>					
		- Weighing not more than 200 g/square metre:				
	5212.11.00	- - Unbleached	MTK	30	5	-
	5212.12.00	- - Bleached	MTK	30	5	-
	5212.13.00	- - Dyed	MTK	30	5	-
	5212.14.00	- - Of yarns of different colours	MTK	30	5	-
	5212.15.00	- - Printed	MTK	30	5	-
		- Weighing more than 200 g/square metre:				
	5212.21.00	- - Unbleached	MTK	30	5	-
	5212.22.00	- - Bleached	MTK	30	5	-
	5212.23.00	- - Dyed	MTK	30	5	-
	5212.24.00	- - Of yarns of different colours	MTK	30	5	-
	5212.25.00	- - Printed	MTK	30	5	-

**CHAPTER 53**  
**OTHER VEGETABLE TEXTILE FIBRES;**  
**PAPER YARN AND WOVEN FABRICS OF PAPER YARN**

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>53.01</b>		<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>				
	5301.10.00	- Flax, raw or retted	KGM	20	-	-
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :				
	5301.21.00	- - Broken or scutched	KGM	20	-	-
	5301.29.00	- - Other	KGM	20	-	-
	5301.30.00	- Flax tow and waste	KGM	20	-	-
<b>53.02</b>		<b>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>				
	5302.10.00	- True hemp, raw or retted	KGM	20	-	-
	5302.90.00	- Other	KGM	20	-	-
<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>				
	5303.10.00	- Jute and other textile bast fibres, raw or retted	KGM	20	-	-
	5303.90.00	- Other	KGM	20	-	-
<b>[53.04]</b>						
<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>				
	5305.00.00	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)	KGM	20	-	-
<b>53.06</b>		<b>Flax yarn.</b>				
	5306.10.00	- Single	KGM	20	-	-
	5306.20.00	- Multiple (folded) or cabled	KGM	20	-	-
<b>53.07</b>		<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>				
	5307.10.00	- Single	KGM	20	-	-
	5307.20.00	- Multiple (folded) or cabled	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>53.08</b>		<b>Yarn of other vegetable textile fibres; paper yarn.</b>				
	5308.10.00	- Coir yarn	KGM	20	-	-
	5308.20.00	- True hemp yarn	KGM	20	-	-
	5308.90.00	- Other	KGM	20	-	-
<b>53.09</b>		<b>Woven fabrics of flax.</b>				
		- Containing 85% or more by weight of flax:				
	5309.11.00	- - Unbleached or bleached	MTK	30	5	-
	5309.19.00	- - Other	MTK	30	5	-
		- - Containing less than 85% by weight of flax:				
	5309.21.00	- - Unbleached or bleached	MTK	30	5	-
	5309.29.00	- - Other	MTK	30	5	-
<b>53.10</b>		<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>				
	5310.10.00	- Unbleached	MTK	30	5	-
	5310.90.00	- Other	MTK	30	5	-
<b>53.11</b>		<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>				
	5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	MTK	30	5	-



**CHAPTER 54**  
**MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS**

**Notes.**

- 1.- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :
- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or
  - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.  
The terms “synthetic” and “artificial”, used in relation to fibres, mean “ synthetic “ fibres as defined at (a); artificial : fibres as defined at
  - (c) Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.  
The terms “man-made” “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”
- 2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>54.01</b>		<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>				
	5401.10.00	- Of synthetic filaments	KGM	10	-	-
	5401.20.00	- Of artificial filaments	KGM	10	-	-
<b>54.02</b>		<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>				
		- High tenacity yarn of nylon or other polyamides, whether or not textured :				
	5402.11.00	- - Of aramids	KGM	10	-	-
	5402.19.00	- - Other	KGM	10	-	-
	5402.20.00	- High tenacity yarn of polyesters, whether or not textured	KGM	10	-	-
		- Textured yarn:				
	5402.31.00	- -Of nylon or other polyamides, measuring per single yarn not more than 50 tex	KGM	10	-	-
	5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	KGM	10	-	-
	5402.33.00	- - Of polyesters	KGM	10	-	-
	5402.34.00	- - Of polypropylene	KGM	10	-	-
	5402.39.00	- - Other	KGM	10	-	-
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5402.44.00	-- Elastomeric	KGM	10	-	-
	5402.45.00	-- Other, of nylon or other polyamides	KGM	10	-	-
	5402.46.00	-- Other, of polyesters, partially oriented	KGM	5	-	-
	5402.47.00	-- Other, of polyesters	KGM	10	-	-
	5402.48.00	-- Other, of polypropylene	KGM	10	-	-
	5402.49.00	-- Other	KGM	10	-	-
		- Other yarn, single, with a twist exceeding 50 turn per metre:				
	5402.51.00	-- Of nylon or other polyamides	KGM	10	-	-
	5402.52.00	-- Of polyesters	KGM	10	-	-
	5402.53.00	-- Of polypropylene	KGM	10	-	-
	5402.59.00	-- Other	KGM	10	-	-
		- Other yarn, multiple (folded) or cabled:				
	5402.61.00	-- Of nylon or other polyamides	KGM	10	-	-
	5402.62.00	-- Of polyesters	KGM	10	-	-
	5402.63.00	-- Of polypropylene	KGM	10	-	-
	5402.69.00	-- Other	KGM	10	-	-
<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>					
	5403.10.00	- High tenacity yarn of viscose rayon	KGM	10	-	-
		- Other yarn, single:				
	5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	KGM	10	-	-
	5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	KGM	10	-	-
	5403.33.00	-- Of cellulose acetate	KGM	10	-	-
	5403.39.00	-- Other	KGM	10	-	-
		- Other yarn, multiple (folded) or cabled:				
	5403.41.00	-- Of viscose rayon	KGM	10	-	-
	5403.42.00	-- Of cellulose acetate	KGM	10	-	-
	5403.49.00	-- Other	KGM	10	-	-
<b>54.04</b>	<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>					
		- Monofilament:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5404.11.00	-- Elastomeric	KGM	10	-	-
	5404.12.00	-- Other, of polypropylene	KGM	10	-	-
	5404.19.00	-- Other	KGM	10	-	-
	5404.90.00	- Other	KGM	10	-	-
<b>54.05</b>	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>					
	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	KGM	10	-	-
<b>54.06</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>					
	5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale	KGM	10	-	-
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>					
	5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	MTK	30	5	-
	5407.20.00	- Woven fabrics obtained from strip or the like	MTK	30	5	-
	5407.30.00	- Fabrics specified in Note 9 to Section XI - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :	MTK	30	5	-
	5407.41.00	-- Unbleached or bleached	MTK	30	5	-
	5407.42.00	-- Dyed	MTK	30	5	-
	5407.43.00	- -Of yarns of different colours	MTK	30	5	-
	5407.44.00	-- Printed -Other woven fabrics, containing 85% or more by weight of textured polyester filaments :	MTK	30	5	-
	5407.51.00	-- Unbleached or bleached	MTK	30	5	-
	5407.52.00	-- Dyed	MTK	30	5	-
	5407.53.00	- - Of yarns of different colours	MTK	30	5	-
	5407.54.00	-- Printed - Other woven fabrics, containing 85% or more by weight of polyester filaments :	MTK	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5407.61.00	-- Containing 85% or more by weight of non-textured polyester filaments	MTK	30	5	-
	5407.69.00	-- Other	MTK	30	5	-
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments :				
	5407.71.00	-- Unbleached or bleached	MTK	30	5	-
	5407.72.00	-- Dyed	MTK	30	5	-
	5407.73.00	-- Of yarns of different colours	MTK	30	5	-
	5407.74.00	-- Printed	MTK	30	5	-
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :				
	5407.81.00	-- Unbleached or bleached	MTK	30	5	-
	5407.82.00	-- Dyed	MTK	30	5	-
	5407.83.00	-- Of yarns of different colours	MTK	30	5	-
	5407.84.00	-- Printed	MTK	30	5	-
		- Other woven fabrics:				
	5407.91.00	-- Unbleached or bleached	MTK	30	5	-
	5407.92.00	-- Dyed	MTK	30	5	-
	5407.93.00	-- Of yarns of different colours	MTK	30	5	-
	5407.94.00	-- Printed	MTK	30	5	-
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>					
	5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	MTK	30	5	-
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:				
	5408.21.00	-- Unbleached or bleached	MTK	30	5	-
	5408.22.00	-- Dyed	MTK	30	5	-
	5408.23.00	-- Of yarns of different colours	MTK	30	5	-
	5408.24.00	-- Printed	MTK	30	5	-
		- Other woven fabrics:				
	5408.31.00	-- Unbleached or bleached	MTK	30	5	-
	5408.32.00	-- Dyed	MTK	30	5	-
	5408.33.00	-- Of yarns of different colours	MTK	30	5	-
	5408.34.00	-- Printed	MTK	30	5	-

**CHAPTER 55**  
**MAN-MADE STAPLE FIBRES**

**Note.**

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

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

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
55.01	Synthetic filament tow.					
	5501.10.00	- Of nylon or other polyamides	KGM	10	-	-
	5501.20.00	- Of polyesters	KGM	10	-	-
	5501.30.00	- Acrylic or modacrylic	KGM	10	-	-
	5501.40.00	- Of polypropylene	KGM	10	-	-
	5501.90.00	- Other	KGM	10	-	-
55.02	Artificial filament tow.					
	5502.10.00	- Of cellulose acetate	KGM	10	-	-
	5502.90.00	- Other	KGM	10	-	-
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
		- Of nylon or other polyamides:				
	5503.11.00	- - Of aramids	KGM	10	-	-
	5503.19.00	- - Other	KGM	10	-	-
	5503.20.00	- Of polyesters	KGM	10	-	-
	5503.30.00	- Acrylic or modacrylic	KGM	10	-	-
	5503.40.00	- Of polypropylene	KGM	10	-	-
	5503.90.00	- Other	KGM	10	-	-
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
	5504.10.00	- Of viscose rayon	KGM	10	-	-
	5504.90.00	- Other	KGM	10	-	-
55.05	Waste (including noils, yarn waste and garnetted stock) of manmade fibres.					
	5505.10.00	- Of synthetic fibres	KGM	10	-	-
	5505.20.00	- Of artificial fibres	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>55.06</b>		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>				
	5506.10.00	- Of nylon or other polyamides	KGM	10	-	-
	5506.20.00	- Of polyesters	KGM	10	-	-
	5506.30.00	- Acrylic or modacrylic	KGM	10	-	-
	5506.40.00	- Of polypropylene	KGM	10	-	-
	5506.90.00	- Other	KGM	10	-	-
<b>55.07</b>		<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>				
	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning	KGM	10	-	-
<b>55.08</b>		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>				
	5508.10.00	- Of synthetic staple fibres	KGM	10	-	-
	5508.20.00	- Of artificial staple fibres	KGM	10	-	-
<b>55.09</b>		<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>				
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:				
	5509.11.00	- - Single yarn	KGM	10	-	-
	5509.12.00	- - Multiple (folded) or cabled yarn	KGM	10	-	-
		- Containing 85% or more by weight of polyester staple fibre:				
	5509.21.00	- - Single yarn	KGM	10	-	-
	5509.22.00	- - Multiple (folded) or cabled yarn	KGM	10	-	-
		- Containing 85% or more by weight of acrylic or modacrylic staple				
	5509.31.00	- - Single yarn	KGM	10	-	-
	5509.32.00	- - Multiple (folded) or cabled yarn	KGM	10	-	-
		- Other yarn, containing 85% or more by weight of synthetic staple				
	5509.41.00	- - Single yarn	KGM	10	-	-
	5509.42.00	Multiple (folded) or cabled yarn	KGM	10	-	-
		-Other yarn, of polyester staple fibres:				
	5509.51.00	- - Mixed mainly or solely with artificial staple fibres	KGM	10	-	-
	5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	KGM	10	-	-
	5509.53.00	- - Mixed mainly or solely with cotton	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5509.59.00	- - Other -Other yarn, of acrylic or modacrylic staple fibres:	KGM	10	-	-
	5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	KGM	10	-	-
	5509.62.00	- - Mixed mainly or solely with cotton	KGM	10	-	-
	5509.69.00	- - Other - Other yarn:	KGM	10	-	-
	5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	KGM	10	-	-
	5509.92.00	- - Mixed mainly or solely with cotton	KGM	10	-	-
	5509.99.00	- - Other	KGM	10	-	-
<b>55.10</b>	<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 fibre:				
	5510.11.00	- - Single yarn	KGM	10	-	-
	5510.12.00	- - Multiple (folded) or cabled yarn	KGM	10	-	-
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	KGM	10	-	-
	5510.30.00	- Other yarn, mixed mainly or solely with cotton	KGM	10	-	-
	5510.90.00	- Other yarn	KGM	10	-	-
<b>55.11</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>					
	5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	KGM	10	-	-
	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	KGM	10	-	-
	5511.30.00	- Of artificial staple fibres	KGM	10	-	-
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>					
		-Containing 85% or more by weight of polyester staple fibre:				
	5512.11.00	- -Unbleached or bleached	MTK	30	5	-
	5512.19.00	- -Other -Containing 85% or more by weight of acrylic or modacrylic staple	MTK	30	5	-
	5512.21.00	- - Unbleached or bleached	MTK	30	5	-
	5512.29.00	- - Other	MTK	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other:				
	5512.91.00	- - Unbleached or bleached	MTK	30	5	-
	5512.99.00	- - Other	MTK	30	5	-
<b>55.13</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 not exceeding 170 g/m².</b>					
		- Unbleached or bleached:				
	5513.11.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
	5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK	30	5	-
	5513.13.00	- - Other woven fabrics of polyester staple fibres	MTK	30	5	-
	5513.19.00	- - Other woven fabrics	MTK	30	5	-
		- Dyed:				
	5513.21.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
	5513.23.00	- - Other woven fabrics of polyester staple fibres	MTK	30	5	-
	5513.29.00	- - Other woven fabrics	MTK	30	5	-
		- Of yarns of different colours:				
	5513.31.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
	5513.39.00	- - Other woven fabrics	MTK	30	5	-
		- Printed:				
	5513.41.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
	5513.49.00	- - Other woven fabrics	MTK	30	5	-
<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/m².</b>					
		- Unbleached or bleached:				
	5514.11.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
	5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK	30	5	-
	5514.19.00	- - Other woven fabrics	MTK	30	5	-
		- Dyed:				
	5514.21.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
		- Of polyester staple fibres, plain weave	MTK	30	5	-
	5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK	30	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5514.23.00	- - Other woven fabrics of polyester staple fibres	MTK	30	5	-
	5514.29.00	- - Other woven fabrics	MTK	30	5	-
	5514.30.00	- Of yarns of different colours	MTK	30	5	-
		- Printed:				
	5514.41.00	- - Of polyester staple fibres, plain weave	MTK	30	5	-
	5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK	30	5	-
	5514.43.00	- - Other woven fabrics of polyester staple fibres	MTK	30	5	-
	5514.49.00	- - Other woven fabrics	MTK	30	5	-
<b>55.15</b>		<b>Other woven fabrics of synthetic staple fibres.</b>				
		- Of polyester staple fibres:				
	5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	MTK	30	5	-
	5515.12.00	- - Mixed mainly or solely with man-made filaments	MTK	30	5	-
	5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	MTK	30	5	-
	5515.19.00	- - Other	MTK	30	5	-
		- Of acrylic or modacrylic staple fibres:				
	5515.21.00	- - Mixed mainly or solely with man-made filaments	MTK	30	5	-
	5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	MTK	30	5	-
	5515.29.00	- - Other	MTK	30	5	-
		- Other woven fabrics:				
	5515.91.00	- - Mixed mainly or solely with man-made filaments	MTK	30	5	-
	5515.99.00	- - Other	MTK	30	5	-
<b>55.16</b>		<b>Woven fabrics of artificial staple fibres.</b>				
		- Containing 85% or more by weight of artificial staple fibres:				
	5516.11.00	- - Unbleached or bleached	MTK	30	5	-
	5516.12.00	- - Dyed	MTK	30	5	-
	5516.13.00	- - Of yarns of different colours	MTK	30	5	-
	5516.14.00	- - Printed	MTK	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:				
	5516.21.00	- - Unbleached or bleached	MTK	30	5	-
	5516.22.00	- - Dyed	MTK	30	5	-
	5516.23.00	- - Of yarns of different colours	MTK	30	5	-
	5516.24.00	- - Printed	MTK	30	5	-
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:				
	5516.31.00	- - Unbleached or bleached	MTK	30	5	-
	5516.32.00	- - Dyed	MTK	30	5	-
	5516.33.00	- - Of yarns of different colours	MTK	30	5	-
	5516.34.00	- - Printed	MTK	30	5	-
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:				
	5516.41.00	- - Unbleached or bleached	MTK	30	5	-
	5516.42.00	- - Dyed	MTK	30	5	-
	5516.43.00	- - Of yarns of different colours	MTK	30	5	-
	5516.44.00	- - Printed	MTK	30	5	-
		- Other:				
	5516.91.00	- - Unbleached or bleached	MTK	30	5	-
	5516.92.00	- - Dyed	MTK	30	5	-
	5516.93.00	- - Of yarns of different colours	MTK	30	5	-
	5516.94.00	- - Printed	MTK	30	5	-

**CHAPTER 56**  
**WADDING, FELT AND NONWOVENS; SPECIAL YARNS;**  
**TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

**Notes.**

- 1.- This Chapter does not cover :
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05); (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
  - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
  - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance. Headings 56.02 and 56.03 do not, however, cover :
  - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>56.01</b>		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>				
		- Wadding of textile materials and articles thereof:				
	5601.21.00	- - Of cotton	KGM	30	5	-
	5601.22.00	- - Of man-made fibres	KGM	30	5	-
	5601.29.00	- - Other	KGM	30	5	-
	5601.30.00	- Textile flock and dust and mill neps	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
56.02	Felt, whether or not impregnated, coated, covered or laminated.					
	5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	KGM	30	5	-
		- Other felt, not impregnated, coated, covered or la				
	5602.21.00	- - Of wool or fine animal hair	KGM	30	5	-
	5602.29.00	- - Of other textile materials	KGM	30	5	-
	5602.90.00	- Other	KGM	30	5	-
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.					
		- Of man-made filaments:				
	5603.11.00	- - Weighing not more than 25 g/m²	KGM	30	5	-
	5603.12.00	- - Weighing more than 25 g/m² but not more than 70 g/m²	KGM	30	5	-
	5603.13.00	- - Weighing more than 70 g/m² but not more than 150 g/m²	KGM	30	5	-
	5603.14.00	- - Weighing more than 150 g/m²	KGM	30	5	-
		- Other:				
	5603.91.00	- - Weighing not more than 25 g/m²	KGM	30	5	-
	5603.92.00	- - Weighing more than 25 g/m² but not more than 70 g/m²	KGM	30	5	-
	5603.93.00	- - Weighing more than 70 g/m² but not more than 150 g/m²	KGM	30	5	-
	5603.94.00	- - Weighing more than 150 g/m²	KGM	30	5	-
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.					
	5604.10.00	- Rubber thread and cord, textile covered	KGM	20	-	-
	5604.90.00	- Other	KGM	20	-	-
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.					
	5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	KGM	20	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>56.06</b>		<b>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale yarn.</b>				
	5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	KGM	20	-	-
<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>				
		- Of sisal or other textile fibres of the genus Agav				
	5607.21.00	- - Binder or baler twine	KGM	20	5	-
	5607.29.00	- - Other	KGM	20	5	-
		- Of polyethylene or polypropylene:				
	5607.41.00	- - Binder or baler twine	KGM	20	5	-
	5607.49.00	- - Other	KGM	20	5	-
	5607.50.00	- Of other synthetic fibres	KGM	20	5	-
	5607.90.00	- Other	KGM	20	5	-
<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:				
	5608.11.00	- - Made up fishing nets	NMB	20	5	-
	5608.19.00	- - Other	KGM	20	5	-
	5608.90.00	- Other	KGM	20	5	-
<b>56.09</b>		<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>				
	5609.00.00	Articles of yarn, strip or the like of 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	KGM	20	5	-

**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.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>57.01</b>		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>				
	5701.10.00	- Of wool or fine animal hair	MTK	30	15	-
	5701.90.00	- Of other textile materials	MTK	30	15	-
<b>57.02</b>		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including Kelem, Schumacks, Karamanie and similar hand-woven rugs.</b>				
	5702.10.00	- Kelem, Schumacks, Karamanie and similar hand-woven rugs	MTK	30	15	-
	5702.20.00	- Floor coverings of coconut fibres (coir)	MTK	30	15	-
		- Other, of pile construction, not made up:				
	5702.31.00	- - Of wool or fine animal hair	MTK	30	15	-
	5702.32.00	- - Of man-made textile materials	MTK	30	15	-
	5702.39.00	- - Of other textile materials	MTK	30	15	-
		- Other, of pile construction, made up:				
	5702.41.00	- - Of wool or fine animal hair	MTK	30	15	-
	5702.42.00	- - Of man-made textile materials	MTK	30	15	-
	5702.49.00	- - Of other textile materials	MTK	30	15	-
	5702.50.00	- Other, not of pile construction, not made up	MTK	30	15	-
		- Other, not of pile construction, made up:				
	5702.91.00	- - Of wool or fine animal hair	MTK	30	15	-
	5702.92.00	- - Of man-made textile materials	MTK	30	15	-
	5702.99.00	- - Of other textile materials	MTK	30	15	-
<b>57.03</b>		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>				
	5703.10.00	- Of wool or fine animal hair	MTK	30	15	-
	5703.20.00	- Of nylon or other polyamides	MTK	30	15	-
	5703.30.00	- Of other man-made textile materials	MTK	30	15	-
	5703.90.00	- Of other textile materials	MTK	30	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>57.04</b>		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>				
	5704.10.00	- Tiles, having a maximum surface area of 0.3 square metres	MTK	30	15	-
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	MTK	30	15	-
	5704.90.00	- Other	MTK	30	15	-
<b>57.05</b>		<b>Other carpets and other textile floor coverings, whether or not made up.</b>				
	5705.00.00	Other carpets and other textile floor coverings, whether or not made up	MTK	30	15	-

**CHAPTER 58**  
**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;**  
**LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY**

**Notes.**

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm. Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>58.01</b>		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>				
	5801.10.00	- Of wool or fine animal hair	MTK	30	10	-
		- Of cotton:				
	5801.21.00	- - Uncut weft pile fabrics	MTK	30	10	-
	5801.22.00	- - Cut corduroy	MTK	30	10	-
	5801.23.00	- - Other weft pile fabrics	MTK	30	10	-
	5801.26.00	- - Chenille fabrics	MTK	30	10	-
	5801.27.00	- - Warp pile fabrics	MTK	30	10	-
		- Of man-made fibres:				
	5801.31.00	- - Uncut weft pile fabrics	MTK	30	10	-
	5801.32.00	- - Cut corduroy	MTK	30	10	-
	5801.33.00	- - Other weft pile fabrics	MTK	30	10	-
	5801.36.00	- - Chenille fabrics	MTK	30	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5801.37.00	- - Warp pile fabrics	MTK	30	10	-
	5801.90.00	- Of other textile materials	MTK	30	10	-
<b>58.02</b>	<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>					
		- Terry towelling and similar woven terry fabrics, of cotton:				
	5802.11.00	- - Unbleached	MTK	30	10	-
	5802.19.00	- - Other	MTK	30	10	-
	5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	MTK	30	10	-
	5802.30.00	- Tufted textile fabrics	MTK	30	10	-
<b>58.03</b>	<b>Gauze, other than narrow fabrics of heading 58.06.</b>					
	5803.00.00	Gauze, other than narrow fabrics of heading 58.06	MTK	30	10	-
<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 motifs, other than fabrics of headings 60.02 to 60.06.</b>					
	5804.10.00	- Tulles and other net fabrics	KGM	30	10	-
		- Mechanically made lace:				
	5804.21.00	- - Of man-made fibres	KGM	30	10	-
	5804.29.00	- - Of other textile materials	KGM	30	10	-
	5804.30.00	- Hand-made lace	KGM	30	10	-
<b>58.05</b>	<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>					
	5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	KGM	30	10	-
<b>58.06</b>	<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>					
	5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	KGM	30	10	-
	5806.20.00	- Other woven fabrics, containing by weight 5 % or more of lastomeric yarn or rubber thread	KGM	30	10	-
		- Other woven fabrics:				
	5806.31.00	- - Of cotton	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	5806.32.00	- - Of man-made fibres	KGM	30	10	-
	5806.39.00	- - Of other textile materials	KGM	30	10	-
	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	KGM	30	10	-
<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>					
	5807.10.00	- Woven	NMB	30	10	-
	5807.90.00	- Other	NMB	30	10	-
<b>58.08</b>	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>					
	5808.10.00	- Braids in the piece	KGM	30	10	-
	5808.90.00	- Other	KGM	30	10	-
<b>58.09</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>					
	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	KGM	30	10	-
<b>58.10</b>	<b>Embroidery in the piece, in strips or in motifs.</b>					
	5810.10.00	-Embroidery without visible ground	MTK	30	10	-
		-Other embroidery:				
	5810.91	- - Of cotton:				
	5810.91.10	- - - Thangka	NMB	30	10	-
	5810.91.90	- - - Other	MTK	30	10	-
	5810.92	- -Of man-made fibres:				
	5810.92.10	- - - Thangka	NMB	30	10	-
	5810.92.90	- - - Other	MTK	30	10	-
	5810.99	- -Of other textile materials:				
	5810.99.10	- - -Thangka	NMB	30	10	-
	5810.99.90	- - - Other	MTK	30	10	-
<b>58.11</b>	<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</b>					
	5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	MTK	30	10	-

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

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
- 5.- Heading 59.07 does not apply to :
  - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances; (e)

- Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05); (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to :

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

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

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>59.01</b>		<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>				
	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	KGM	20	10	-
	5901.90.00	- Other	KGM	20	10	-
<b>59.02</b>		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>				
	5902.10.00	- Of nylon or other polyamides	KGM	20	10	-
	5902.20.00	- Of polyesters	KGM	20	10	-
	5902.90.00	- Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>59.03</b>		<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>				
	5903.10.00	- With poly (vinyl chloride)	KGM	20	10	-
	5903.20.00	-With polyurethane	KGM	20	10	-
	5903.90.00	- Other	KGM	20	10	-
<b>59.04</b>		<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>				
	5904.10.00	- Linoleum	MTK	20	10	-
	5904.90.00	- Other	MTK	30	10	-
<b>59.05</b>		<b>Textile wall coverings.</b>				
	5905.00.00	Textile wall coverings	MTK	20	10	-
<b>59.06</b>		<b>Rubberised textile fabrics, other than those of heading 59.02.</b>				
	5906.10.00	- Adhesive tape of a width not exceeding 20 cm	KGM	20	10	-
		- Other:				
	5906.91.00	- - Knitted or crocheted	KGM	20	10	-
	5906.99.00	- - Other	KGM	20	10	-
<b>59.07</b>		<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>				
	5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	KGM	20	10	-
<b>59.08</b>		<b>Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>				
	5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	KGM	20	10	-
<b>59.09</b>		<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>				
	5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>59.10</b>		<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</b>				
	5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	KGM	20	10	-
<b>59.11</b>		<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>				
	5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weavinf spindles (weaving beams)	KGM	20	10	-
	5911.20.00	- 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) :	KGM	20	10	-
	5911.31.00	- - Weighing less than 650 g/m <sup>2</sup>	KGM	20	10	-
	5911.32.00	- - Weighing 650 g/square metre or more	KGM	20	10	-
	5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	KGM	20	10	-
	5911.90.00	- Other	KGM	20	10	-

## CHAPTER 60 KNITTED OR CROCHETED FABRICS

### Notes.

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

### Subheading Note:

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>60.01</b>		<b>Pile fabrics, including long pile fabrics and terry fabrics, knitted or crocheted.</b>				
	6001.10.00	- "Long pile" fabrics	KGM	20	10	-
		- Looped pile fabrics:				
	6001.21.00	- - Of cotton	KGM	20	10	-
	6001.22.00	- - Of man-made fibres	KGM	20	10	-
	6001.29.00	- - Of other textile materials	KGM	20	10	-
		- Other:				
	6001.91.00	- - Of cotton	KGM	20	10	-
	6001.92.00	- - Of man-made fibres	KGM	20	10	-
	6001.99.00	- - Of other textile materials	KGM	20	10	-
<b>60.02</b>		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>				
	6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	KGM	20	10	-
	6002.90.00	- Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>60.03</b>		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>				
	6003.10.00	- Of wool or fine animal hair	KGM	20	10	-
	6003.20.00	- Of cotton	KGM	20	10	-
	6003.30.00	- Of synthetic fibres	KGM	20	10	-
	6003.40.00	- Of artificial fibres	KGM	20	10	-
	6003.90.00	- Other	KGM	20	10	-
<b>60.04</b>		<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>				
	6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	KGM	20	10	-
	6004.90.00	- Other	KGM	20	10	-
<b>60.05</b>		<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>				
		- Of cotton:				
	6005.21.00	- - Unbleached or bleached	KGM	20	10	-
	6005.22.00	- - Dyed	KGM	20	10	-
	6005.23.00	- - Of yarns of different colours	KGM	20	10	-
	6005.24.00	- - Printed	KGM	20	10	-
		- Of synthetic fibres:				
	6005.35.00	- - Fabrics specified in Subheading Note 1 to this Chapter	KGM	20	10	-
	6005.36.00	- - Other, unbleached or bleached	KGM	20	10	-
	6005.37.00	- - Other, dyed	KGM	20	10	-
	6005.38.00	- - Other, of yarns of different colours	KGM	20	10	-
	6005.39.00	- - Other, printed	KGM	20	10	-
		- Of artificial fibres:				
	6005.41.00	- - Unbleached or bleached	KGM	20	10	-
	6005.42.00	- - Dyed	KGM	20	10	-
	6005.43.00	- - Of yarns of different colours	KGM	20	10	-
	6005.44.00	- - Printed	KGM	20	10	-
	6005.90.00	- Other	KGM	20	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>60.06</b>		<b>Other knitted or crocheted fabrics.</b>				
	6006.10.00	- Of wool or fine animal hair	KGM	20	10	-
		- Of cotton:				
	6006.21.00	- - Unbleached or bleached	KGM	20	10	-
	6006.22.00	- - Dyed	KGM	20	10	-
	6006.23.00	- - Of yarns of different colours	KGM	20	10	-
	6006.24.00	- - Printed	KGM	20	10	-
		- Of synthetic fibres:				
	6006.31.00	- - Unbleached or bleached	KGM	20	10	-
	6006.32.00	- - Dyed	KGM	20	10	-
	6006.33.00	- - Of yarns of different colours	KGM	20	10	-
	6006.34.00	- - Printed	KGM	20	10	-
		- Of artificial fibres:				
	6006.41.00	- - Unbleached or bleached	KGM	20	10	-
	6006.42.00	- - Dyed	KGM	20	10	-
	6006.43.00	- - Of yarns of different colours	KGM	20	10	-
	6006.44.00	- - Printed	KGM	20	10	-
	6006.90.00	- Other	KGM	20	10	-

## CHAPTER 61

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

#### Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover :
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04 :
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.  
If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.  
The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:
    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.
- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 1 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

- 6.- For the purposes of heading 61.11 :
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
  - (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.					
	6101.20.00	- Of cotton	NMB	30	10	-
	6101.30.00	- Of man-made fibres	NMB	30	10	-
	6101.90.00	- Of other textile materials	NMB	30	10	-
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.					
	6102.10.00	- Of wool or fine animal hair	NMB	30	10	-
	6102.20.00	- Of cotton	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>61.03</b>	6102.30.00	- Of man-made fibres	NMB	30	10	-
	6102.90.00	- Of other textile materials	NMB	30	10	-
	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>					
	6103.10.00	- Suits	NMB	30	10	-
		- Ensembles:				
	6103.22.00	- - Of cotton	NMB	30	10	-
	6103.23.00	- - Of synthetic fibres	NMB	30	10	-
	6103.29.00	- - Of other textile materials	NMB	30	10	-
		- Jackets and blazers:				
	6103.31.00	- - Of wool or fine animal hair	NMB	30	10	-
	6103.32.00	- - Of cotton	NMB	30	10	-
	6103.33.00	- - Of synthetic fibres	NMB	30	10	-
	6103.39.00	- - Of other textile materials	NMB	30	10	-
		- Trousers, bib and brace overalls, breeches and shorts:				
	6103.41.00	- - Of wool or fine animal hair	NMB	30	10	-
	6103.42.00	- - Of cotton	NMB	30	10	-
	6103.43.00	- - Of synthetic fibres	NMB	30	10	-
	6103.49.00	- - Of other textile materials	NMB	30	10	-
<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:				
	6104.13.00	- - Of synthetic fibres	NMB	30	10	-
	6104.19.00	- - Of other textile materials	NMB	30	10	-
		- Ensembles:				
	6104.22.00	- - Of cotton	NMB	30	10	-
	6104.23.00	- - Of synthetic fibres	NMB	30	10	-
	6104.29.00	- - Of other textile materials	NMB	30	10	-
		- Jackets and blazers:				
	6104.31.00	- - Of wool or fine animal hair	NMB	30	10	-
	6104.32.00	- - Of cotton	NMB	30	10	-
	6104.33.00	- - Of synthetic fibres	NMB	30	10	-
	6104.39.00	- - Of other textile materials	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Dresses:				
	6104.41.00	- - Of wool or fine animal hair	NMB	30	10	-
	6104.42.00	- - Of cotton	NMB	30	10	-
	6104.43.00	- - Of synthetic fibres	NMB	30	10	-
	6104.44.00	- - Of artificial fibres	NMB	30	10	-
	6104.49.00	- - Of other textile materials	NMB	30	10	-
		- Skirts and divided skirts:				
	6104.51.00	- - Of wool or fine animal hair	NMB	30	10	-
	6104.52.00	- - Of cotton	NMB	30	10	-
	6104.53.00	- - Of synthetic fibres	NMB	30	10	-
	6104.59.00	- - Of other textile materials	NMB	30	10	-
		- Trousers, bib and brace overalls, breeches and shorts:				
	6104.61.00	- - Of wool or fine animal hair	NMB	30	10	-
	6104.62.00	- - Of cotton	NMB	30	10	-
	6104.63.00	- - Of synthetic fibres	NMB	30	10	-
	6104.69.00	- - Of other textile materials	NMB	30	10	-
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted.</b>					
	6105.10.00	- Of cotton	NMB	30	10	-
	6105.20.00	- Of man-made fibres	NMB	30	10	-
	6105.90.00	- Of other textile materials	NMB	30	10	-
<b>61.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>					
	6106.10.00	- Of cotton	NMB	30	10	-
	6106.20.00	- Of man-made fibres	NMB	30	10	-
	6106.90.00	- Of other textile materials	NMB	30	10	-
<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:				
	6107.11.00	- - Of cotton	NMB	30	10	-
	6107.12.00	- - Of man-made fibres	NMB	30	10	-
	6107.19.00	- - Of other textile materials	NMB	30	10	-
		- Nightshirts and pyjamas:				
	6107.21.00	- - Of cotton	NMB	30	10	-
	6107.22.00	- - Of man-made fibres	NMB	30	10	-
	6107.29.00	- - Of other textile materials	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other:				
	6107.91.00	- - Of cotton	NMB	30	10	-
	6107.99.00	- - Of other textile materials	NMB	30	10	-
<b>61.08</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>					
		- Slips and petticoats:				
	6108.11.00	- - Of man-made fibres	NMB	30	10	-
	6108.19.00	- - Of other textile materials	NMB	30	10	-
		- Briefs and panties:				
	6108.21.00	- - Of cotton	NMB	30	10	-
	6108.22.00	- - Of man-made fibres	NMB	30	10	-
	6108.29.00	- - Of other textile materials	NMB	30	10	-
		- Nightdresses and pyjamas:				
	6108.31.00	- -Of cotton	NMB	30	10	-
	6108.32.00	- - Of man-made fibres	NMB	30	10	-
	6108.39.00	- - Of other textile materials	NMB	30	10	-
		- Other:				
	6108.91.00	- -Of cotton	NMB	30	10	-
	6108.92.00	- - Of man-made fibres	NMB	30	10	-
	6108.99.00	- - Of other textile materials	NMB	30	10	-
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted.</b>					
	6109.10.00	- Of cotton	NMB	30	10	-
	6109.90.00	- Of other textile materials	NMB	30	10	-
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>					
		- Of wool or fine animal hair:				
	6110.11.00	- -Of wool	NMB	30	10	-
	6110.12.00	- - Of Kashmir (cashmere) goats	NMB	30	10	-
	6110.19.00	- - Other	NMB	30	10	-
	6110.20.00	- Of cotton	NMB	30	10	-
	6110.30.00	- Of man-made fibres	NMB	30	10	-
	6110.90.00	- Of other textile materials	NMB	30	10	-
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted.</b>					
	6111.20.00	- Of cotton	NMB	30	10	-
	6111.30.00	- Of synthetic fibres	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	6111.90.00	- Of other textile materials	NMB	30	10	-
<b>61.12</b>		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>				
		- Track suits:				
	6112.11.00	- - Of cotton	NMB	30	10	-
	6112.12.00	- - Of synthetic fibres	NMB	30	10	-
	6112.19.00	- - Of other textile materials	NMB	30	10	-
	6112.20.00	- Ski suits	NMB	30	10	-
		- Men's or boys' swimwear:				
	6112.31.00	- -Of synthetic fibres	NMB	30	10	-
	6112.39.00	- -Of other textile materials	NMB	30	10	-
		- Women's or girls' swimwear:				
	6112.41.00	- -Of synthetic fibres	NMB	30	10	-
	6112.49.00	- - Of other textile materials	NMB	30	10	-
<b>61.13</b>		<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>				
	6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	NMB	30	10	-
<b>61.14</b>		<b>Other garments, knitted or crocheted.</b>				
	6114.20.00	- Of cotton	NMB	30	10	-
	6114.30.00	- Of man-made fibres	NMB	30	10	-
	6114.90.00	- Of other textile materials	NMB	30	10	-
<b>61.15</b>		<b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.</b>				
	6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	NMB	30	10	-
		- Other panty hose and tights:				
	6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	NMB	30	10	-
	6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	NMB	30	10	-
	6115.29.00	- - Of other textile materials	NMB	30	10	-
	6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	NMB	30	10	-
		- Other:				
	6115.94.00	- - Of wool or fine animal hair	NPR	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	6115.95.00	- - Of cotton	NPR	30	10	-
	6115.96.00	- - Of synthetic fibres	NPR	30	10	-
	6115.99.00	- - Of other textile materials	NPR	30	10	-
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted.</b>					
	6116.10.00	- Impregnated, coated or covered with plastics or rubber - Other:	NPR	30	10	-
	6116.91.00	- - Of wool or fine animal hair	NPR	30	10	-
	6116.92.00	- - Of cotton	NPR	30	10	-
	6116.93.00	- -Of synthetic fibres	NPR	30	10	-
	6116.99.00	- - Of other textile materials	NPR	30	10	-
<b>61.17</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>					
	6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	NMB	30	10	-
	6117.80.00	- Other accessories	NMB	30	10	-
	6117.90.00	- Parts	NMB	30	10	-



**CHAPTER 62**  
**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED**

**Notes.**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
  - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in the 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 same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.  
If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.  
The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:
    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.
4. For the purposes of heading 62.09:
  - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
  - (b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09
5. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- 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
  - a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>62.01</b>		<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 62.03.</b>				
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
	6201.11.00	- -Of wool or fine animal hair	NMB	30	10	-
	6201.12.00	- -Of cotton	NMB	30	10	-
	6201.13.00	- -Of man-made fibres	NMB	30	10	-
	6201.19.00	- - Of other textile materials	NMB	30	10	-
		- Other:				
	6201.91.00	- - Of wool or fine animal hair	NMB	30	10	-
	6201.92.00	- -Of cotton	NMB	30	10	-
	6201.93.00	- - Of man-made fibres	NMB	30	10	-
	6201.99.00	- - Of other textile materials	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>62.02</b>		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>				
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
	6202.11.00	- - Of wool or fine animal hair	NMB	30	10	-
	6202.12.00	- - Of cotton	NMB	30	10	-
	6202.13.00	- -Of man-made fibres	NMB	30	10	-
	6202.19.00	- - Of other textile materials	NMB	30	10	-
		- Other:				
	6202.91.00	- - Of wool or fine animal hair	NMB	30	10	-
	6202.92.00	- - Of cotton	NMB	30	10	-
	6202.93.00	- - Of man-made fibres	NMB	30	10	-
	6202.99.00	- - Of other textile materials	NMB	30	10	-
<b>62.03</b>		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>				
		- Suits:				
	6203.11.00	- - Of wool or fine animal hair	NMB	30	10	-
	6203.12.00	- -Of synthetic fibres	NMB	30	10	-
	6203.19.00	- - Of other textile materials	NMB	30	10	-
		- Ensembles:				
	6203.22.00	- - Of cotton	NMB	30	10	-
	6203.23.00	- - Of synthetic fibres	NMB	30	10	-
	6203.29.00	- - Of other textile materials	NMB	30	10	-
		- Jackets and blazers:				
	6203.31.00	- - Of wool or fine animal hair	NMB	30	10	-
	6203.32.00	- - Of cotton	NMB	30	10	-
	6203.33.00	- - Of synthetic fibres	NMB	30	10	-
	6203.39.00	- - Of other textile materials	NMB	30	10	-
		- Trousers, bib and brace overalls, breeches and shorts:				
	6203.41.00	- - Of wool or fine animal hair	NMB	30	10	-
	6203.42.00	- - Of cotton	NMB	30	10	-
	6203.43.00	- - Of synthetic fibres	NMB	30	10	-
	6203.49.00	- - Of other textile materials	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>62.04</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).</b>				
		- Suits:				
	6204.11.00	- - Of wool or fine animal hair	NMB	30	10	-
	6204.12.00	- - Of cotton	NMB	30	10	-
	6204.13.00	- - Of synthetic fibres	NMB	30	10	-
	6204.19.00	- - Of other textile materials	NMB	30	10	-
		- Ensembles:				
	6204.21.00	- - Of wool or fine animal hair	NMB	30	10	-
	6204.22.00	- - Of cotton	NMB	30	10	-
	6204.23.00	- - Of synthetic fibres	NMB	30	10	-
	6204.29.00	- - Of other textile materials	NMB	30	10	-
		- Jackets and blazers:				
	6204.31.00	- - Of wool or fine animal hair	NMB	30	10	-
	6204.32.00	- - Of cotton	NMB	30	10	-
	6204.33.00	- - Of synthetic fibres	NMB	30	10	-
	6204.39.00	- - Of other textile materials	NMB	30	10	-
		- Dresses:				
	6204.41.00	- - Of wool or fine animal hair	NMB	30	10	-
	6204.42.00	- - Of cotton	NMB	30	10	-
	6204.43.00	- - Of synthetic fibres	NMB	30	10	-
	6204.44.00	-- Of artificial fibres	NMB	30	10	-
	6204.49.00	- - Of other textile materials	NMB	30	10	-
		- Skirts and divided skirts:				
	6204.51.00	- - Of wool or fine animal hair	NMB	30	10	-
	6204.52.00	- - Of cotton	NMB	30	10	-
	6204.53.00	- - Of synthetic fibres	NMB	30	10	-
	6204.59.00	- - Of other textile materials	NMB	30	10	-
		- Trousers, bib and brace overalls, breeches and shorts:				
	6204.61.00	- - Of wool or fine animal hair	NMB	30	10	-
	6204.62.00	- - Of cotton	NMB	30	10	-
	6204.63.00	- - Of synthetic fibres	NMB	30	10	-
	6204.69.00	- - Of other textile materials	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>62.05</b>		<b>Men's or boys' shirts.</b>				
	6205.20.00	- Of cotton	NMB	30	10	-
	6205.30.00	- Of man-made fibres	NMB	30	10	-
	6205.90.00	- Of other textile materials	NMB	30	10	-
<b>62.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses.</b>				
	6206.10.00	- Of silk or silk waste	NMB	30	10	-
	6206.20.00	- Of wool or fine animal hair	NMB	30	10	-
	6206.30.00	- Of cotton	NMB	30	10	-
	6206.40.00	- Of man-made fibres	NMB	30	10	-
	6206.90.00	- Of other textile materials	NMB	30	10	-
<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:				
	6207.11.00	-- Of cotton	NMB	30	10	-
	6207.19.00	-- Of other textile materials	NMB	30	10	-
		- Nightshirts and pyjamas:				
	6207.21.00	-- Of cotton	NMB	30	10	-
	6207.22.00	-- Of man-made fibres	NMB	30	10	-
	6207.29.00	-- Of other textile materials	NMB	30	10	-
		- Other:				
	6207.91.00	-- Of cotton	NMB	30	10	-
	6207.99.00	-- Of other textile materials	NMB	30	10	-
<b>62.08</b>		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>				
		- Slips and petticoats:				
	6208.11.00	-- Of man-made fibres	NMB	30	10	-
	6208.19.00	-- Of other textile materials	NMB	30	10	-
		- Nightdresses and pyjamas:				
	6208.21.00	-- Of cotton	NMB	30	10	-
	6208.22.00	-- Of man-made fibres	NMB	30	10	-
	6208.29.00	-- Of other textile materials	NMB	30	10	-
		- Other:				
	6208.91.00	-- Of cotton	NMB	30	10	-
	6208.92.00	-- Of man-made fibres	NMB	30	10	-
	6208.99.00	-- Of other textile materials	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>62.09</b>		<b>Babies' garments and clothing accessories.</b>				
	6209.20.00	- Of cotton	NMB	30	10	-
	6209.30.00	- Of synthetic fibres	NMB	30	10	-
	6209.90.00	- Of other textile materials	NMB	30	10	-
<b>62.10</b>		<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>				
	6210.10.00	- Of fabrics of heading 56.02 or 56.03	NMB	30	10	-
	6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	NMB	30	10	-
	6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	NMB	30	10	-
	6210.40.00	- Other men's or boys' garments	NMB	30	10	-
	6210.50.00	- Other women's or girls' garments	NMB	30	10	-
<b>62.11</b>		<b>Track suits, ski suits and swimwear; other garments.</b>				
		- Swimwear:				
	6211.11.00	- - Men's or boys'	NMB	30	10	-
	6211.12.00	- - Women's or girls'	NMB	30	10	-
	6211.20.00	- Ski suits	NMB	30	10	-
		- Other garments, men's or boys':				
	6211.32.00	- - Of cotton	NMB	30	10	-
	6211.33.00	- - Of man-made fibres	NMB	30	10	-
	6211.39.00	- - Of other textile materials	NMB	30	10	-
		- Other garments, women's or girls':				
	6211.42.00	- - Of cotton	NMB	30	10	-
	6211.43.00	- - Of man-made fibres	NMB	30	10	-
	6211.49.00	- - Of other textile materials	NMB	30	10	-
<b>62.12</b>		<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>				
	6212.10.00	- Brassieres	NMB	30	10	-
	6212.20.00	- Girdles and panty-girdles	NMB	30	10	-
	6212.30.00	- Corselettes	NMB	30	10	-
	6212.90.00	- Other	NMB	30	10	-
<b>62.13</b>		<b>Handkerchiefs.</b>				
	6213.20.00	- Of cotton	NMB	30	10	-
	6213.90.00	- Of other textile materials	NMB	30	10	-
<b>62.14</b>		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>				
	6214.10.00	- Of silk or silk waste	NMB	30	10	-
	6214.20.00	- Of wool or fine animal hair	NMB	30	10	-
	6214.30.00	- Of synthetic fibres	NMB	30	10	-
	6214.40.00	- Of artificial fibres	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>62.15</b>	6214.90.00	- Of other textile materials	NMB	30	10	-
	<b>Ties, bow ties and cravats.</b>					
	6215.10.00	- Of silk or silk waste	NMB	30	10	-
	6215.20.00	- Of man-made fibres	NMB	30	10	-
<b>62.16</b>	6215.90.00	- Of other textile materials	NMB	30	10	-
	<b>Gloves, mittens and mitts.</b>					
	6216.00.00	Gloves, mittens and mitts	NPR	30	10	-
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>					
	6217.10.00	- Accessories	NMB	30	10	-
	6217.90.00	- Parts	NMB	30	10	-

**CHAPTER: 63**  
**OTHER MADE UP TEXTILE ARTICLES; SETS;**  
**WORN CLOTHING AND WOVEN TEXTILE ARTICLES; RAGS**

**Notes.**

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover :
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods :
  - (a) Articles of textile materials :
    - (i) Clothing and clothing accessories, and parts thereof; (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
  - (b) Footwear and headgear of any material other than asbestos
    - (i) In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements: (i) they must show signs of appreciable wear, and
    - (ii) they must be presented in bulk or in bales, sacks or similar packings.

**Subheading Note**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>63.01</b>		<b>Blankets and travelling rugs.</b>				
	6301.10.00	- Electric blankets	NMB	30	10	-
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	NMB	30	10	-
	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	NMB	30	10	-
	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	NMB	30	10	-
	6301.90.00	- Other blankets and travelling rugs	NMB	30	10	-
<b>63.02</b>		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>				
	6302.10.00	- Bed linen, knitted or crocheted	NMB	30	10	-
		- Other bed linen, printed:				
	6302.21.00	- - Of cotton	NMB	30	10	-
	6302.22.00	- - Of man-made fibres	NMB	30	10	-
	6302.29.00	- -Of other textile materials	NMB	30	10	-
		- Other bed linen:				
	6302.31.00	- - Of cotton	NMB	30	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	6302.32.00	- - Of man-made fibres	NMB	30	10	-
	6302.39.00	- - Of other textile materials	NMB	30	10	-
	6302.40.00	- Table linen, knitted or crocheted	NMB	30	10	-
		- Other table linen:				
	6302.51.00	- - Of cotton	NMB	30	10	-
	6302.53.00	- - Of man-made fibres	NMB	30	10	-
	6302.59.00	- - Of other textile materials	NMB	30	10	-
	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	NMB	30	10	-
		- Other:				
	6302.91.00	- -Of cotton	NMB	30	10	-
	6302.93.00	- - Of man-made fibres	NMB	30	10	-
	6302.99.00	- -Of other textile materials	NMB	30	10	-
<b>63.03</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>					
		- Knitted or crocheted:				
	6303.12.00	- - Of synthetic fibres	NMB	30	10	-
	6303.19.00	- - Of other textile materials	NMB	30	10	-
		- Other:				
	6303.91.00	- - Of cotton	NMB	30	10	-
	6303.92.00	- - Of synthetic fibres	NMB	30	10	-
	6303.99.00	- - Of other textile materials	NMB	30	10	-
<b>63.04</b>	<b>Other furnishing articles, excluding those of heading 94.04.</b>					
		- Bedspreads:				
	6304.11.00	- - Knitted or crocheted	NMB	30	10	-
	6304.19.00	- - Other	NMB	30	10	-
	6304.20.00	-Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter	NMB	30	10	-
		- Other:				
	6304.91.00	- - Knitted or crocheted	NMB	30	10	-
	6304.92.00	- - Not knitted or crocheted, of cotton	NMB	30	10	-
	6304.93.00	- - Not knitted or crocheted, of synthetic fibres	NMB	30	10	-
	6304.99.00	- - Not knitted or crocheted, of other textile materials	NMB	30	10	-
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods.</b>					
	6305.10.00	- Of jute or of other textile bast fibres of 5303	NMB	30	10	-
	6305.20.00	- Of cotton	NMB	30	10	-
		- Of man-made textile materials:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	6305.32.00	- - Flexible intermediate bulk containers	NMB	30	10	-
	6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	NMB	30	10	-
	6305.39.00	- - Other	NMB	30	10	-
	6305.90.00	- Of other textile materials	NMB	30	10	-
<b>63.06</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>					
		- Tarpaulins, awnings and sunblinds:				
	6306.12.00	- - Of synthetic fibres	NMB	30	10	-
	6306.19.00	- - Of other textile materials	NMB	30	10	-
		- Tents:				
	6306.22.00	- - Of synthetic fibres	NMB	30	10	-
	6306.29.00	- - Of other textile materials	NMB	30	10	-
	6306.30.00	- Sails	NMB	30	10	-
	6306.40.00	- Pneumatic mattresses	NMB	30	10	-
	6306.90.00	- Other	NMB	30	10	-
<b>63.07</b>	<b>Other made up articles, including dress patterns.</b>					
	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	NMB	30	10	-
	6307.20.00	- Life-jackets and life-belts	NMB	30	10	-
	6307.90.00	- Other	NMB	30	10	-
		II- SETS				
<b>63.08</b>	<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>					
	6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	NMB	30	10	-
		III- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
<b>63.09</b>	<b>Worn clothing and other worn articles.</b>					
	6309.00.00	Worn clothing and other worn articles	NMB	30	10	-
<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>					
	6310.10.00	- Sorted	NMB	30	10	-
	6310.90.00	- Other	NMB	30	10	-

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

**CHAPTER 64**  
**FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES**

**Notes.**

1.- This Chapter does not cover :

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles.  
These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI); (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter

- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note.**

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to :

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>64.01</b>		<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>				
	6401.10.00	- Footwear incorporating a protective metal toe-cap - Other footwear:	NPR	30	5	-
	6401.92.00	-- Covering the ankle but not covering the knee	NPR	30	5	-
	6401.99.00	-- Other	NPR	30	5	-
<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>				
		- Sports footwear:				
	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	NPR	30	5	-
	6402.19.00	-- Other	NPR	30	5	-
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs - Other footwear:	NPR	30	5	-
	6402.91.00	-- Covering the ankle	NPR	30	5	-
	6402.99.00	-- Other	NPR	30	5	-
<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>				
		- Sports footwear:				
	6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	NPR	30	5	-
	6403.19.00	-- Other	NPR	30	5	-
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	NPR	30	5	-
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap -Other footwear, with outer soles of leather:	NPR	30	5	-
	6403.51.00	-- Covering the ankle	NPR	30	5	-
	6403.59.00	-- Other	NPR	30	5	-
		- Other footwear:				
	6403.91.00	-- Covering the ankle	NPR	30	5	-
	6403.99.00	-- Other	NPR	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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:				
	6404.11.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	NPR	30	5	-
	6404.19.00	- - Other	NPR	30	5	-
	6404.20	- Footwear with outer soles of leather or composition leather.:				
	6404.20.10	- - - Dralhams	NPR	30	5	-
	6404.20.20	- - - Tscholhams	NPR	30	5	-
	6404.20.90	- - - Other	NPR	30	5	-
<b>64.05</b>		<b>Other footwear.</b>				
	6405.10.00	- With uppers of leather or composition leather	NPR	30	5	-
	6405.20.00	- With uppers of textile materials	NPR	30	5	-
	6405.90.00	- Other	NPR	30	5	-
<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, leg-gings and similar articles, and parts thereof.</b>				
	6406.10.00	- Uppers and parts thereof, other than stiffeners	KGM	30	5	-
	6406.20.00	- Outer soles and heels, of rubber or plastics	KGM	30	5	-
	6406.90.00	- Other	KGM	30	5	-

**CHAPTER 65**  
**HEADGEAR AND PARTS THEREOF**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>65.01</b>		<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>				
	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	NMB	30	10	-
<b>65.02</b>		<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>				
	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	NMB	30	10	-
<b>[65.03]</b>						
<b>65.04</b>		<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>				
	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.:				
	6504.00.10	-- -Bellos	NMB	30	10	-
	6504.00.90	-- -Other	NMB	30	10	-
<b>65.05</b>		<b>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.</b>				
	6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	NMB	30	10	-
<b>65.06</b>		<b>Other headgear, whether or not lined or trimmed.</b>				
	6506.10.00	- Safety headgear	NMB	30	10	-
		- Other:				
	6506.91.00	-- -Of rubber or of plastics	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	6506.99	-- Of other materials:				
	6506.99.10	-- -Broghams (toktsi mukhulums)	NMB	30	10	-
	6506.99.90	-- -Other	NMB	30	10	-
<b>65.07</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>					
	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	NMB	30	10	-

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF**

**Notes.**

1.- This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>				
	6601.10.00	- Garden or similar umbrellas	NMB	30	5	-
		- Other:				
	6601.91.00	- - Having a telescopic shaft	NMB	30	5	-
	6601.99.00	- - Other	NMB	30	5	-
<b>66.02</b>		<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>				
	6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like	NMB	30	5	-
<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>				
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	NMB	30	5	-
	6603.90.00	- Other	NMB	30	5	-



**CHAPTER 67**  
**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;**  
**ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**Notes.**

1.- This Chapter does not cover :

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI); (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>67.01</b>		<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 05.05 and worked quills and scapes).</b>				
	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	KGM	30	10	-
<b>67.02</b>		<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>				
	6702.10.00	- Of plastics	KGM	30	10	-
	6702.90.00	- Of other materials	KGM	30	10	-
<b>67.03</b>		<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>				
	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>67.04</b>		<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:				
	6704.11.00	- - Complete wigs	KGM	30	10	-
	6704.19.00	- - Other	KGM	30	10	-
	6704.20.00	- Of human hair	KGM	30	10	-
	6704.90.00	- Of other materials	KGM	30	10	-

**SECTION XIII**  
**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILA MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE**

**CHAPTER 68**  
**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS**

**Notes.**

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82; (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates); or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression .worked monumental or building stone. applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>68.01</b>		<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>				
	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate)	KGM	30	10	-
<b>68.02</b>		<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</b>				
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder of natural stone (including slate).	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other monumental or building stone and articles thereof, simply cut or swan, with a flat or even surface :				
	6802.21.00	- - Marble, travertine and alabaster	KGM	30	10	-
	6802.23.00	- - Granite	KGM	30	10	-
	6802.29.00	- - Other stone	KGM	30	10	-
		- Other:				
	6802.91.00	- - Marble, travertine and alabaster	KGM	30	10	-
	6802.92.00	- - Other calcareous stone	KGM	30	10	-
	6802.93.00	- - Granite	KGM	30	10	-
	6802.99.00	- - Other stone	KGM	30	10	-
<b>68.03</b>		<b>Worked slate and articles of slate or of agglomerated slate.</b>				
	6803.00.00	Worked slate and articles of slate or of agglomerated slate	KGM	30	10	-
<b>68.04</b>		<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>				
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	KGM	30	5	-
		- Other millstones, grindstones, grinding wheels and				
	6804.21.00	- - Of agglomerated synthetic or natural diamond	KGM	30	5	-
	6804.22.00	- - Of other agglomerated abrasives or of ceramics	KGM	30	5	-
	6804.23.00	- - Of natural stone	KGM	30	5	-
	6804.30.00	- Hand sharpening or polishing stones	KGM	30	5	-
<b>68.05</b>		<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>				
	6805.10.00	- On a base of woven textile fabric only	KGM	30	10	-
	6805.20.00	- On a base of paper or paperboard only	KGM	30	10	-
	6805.30.00	- On a base of other materials	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>68.06</b>		<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 68.11 or 68.12 or of Chapter 69.</b>				
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	KGM	30	10	-
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	KGM	30	10	-
	6806.90.00	- Other	KGM	30	10	-
<b>68.07</b>		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>				
	6807.10.00	- In rolls	KGM	30	10	-
	6807.90.00	- Other	KGM	30	10	-
<b>68.08</b>		<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>				
	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	NMB	30	10	-
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster.</b>				
		- Boards, sheets, panels, tiles and similar articles				
	6809.11.00	- - Faced or reinforced with paper or paperboard only	NMB	30	10	-
	6809.19.00	- - Other	NMB	30	10	-
	6809.90.00	- Other articles	NMB	30	10	-
<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:				
	6810.11.00	- - Building blocks and bricks	NMB	30	10	-
	6810.19.00	- - Other	NMB	30	10	-
		- Other articles:				
	6810.91.00	- - Prefabricated structural components for building or civil engineering	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	6810.99.00	- - Other	NMB	30	10	-
<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>				
	6811.40.00	- Containing asbestos	NMB	30	10	-
		- Not containing asbestos:				
	6811.81.00	- - Corrugated sheets	NMB	30	10	-
	6811.82.00	- - Other sheets, panels, tiles and similar articles	NMB	30	10	-
	6811.89.00	- - Other articles	NMB	30	10	-
<b>68.12</b>		<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 68.11 or 68.13.</b>				
	6812.80.00	- Of crocidolite	KGM	30	10	-
		- Other:				
	6812.91.00	- - Clothing, clothing accessories, footwear and headgear	NMB	30	10	-
	6812.92.00	- - Paper, millboard and felt	KGM	30	10	-
	6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	KGM	30	10	-
	6812.99.00	- - Other	KGM	30	10	-
<b>68.13</b>		<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 a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b>				
	6813.20.00	- Containing asbestos	KGM	10	5	-
		- Not containing asbestos:				
	6813.81.00	- - Brake linings and pads	KGM	10	5	-
	6813.89.00	- -Other	KGM	10	5	-
<b>68.14</b>		<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>				
	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	KGM	30	10	-
	6814.90.00	- Other	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>68.15</b>		<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>				
	6815.10.00	- Non-electrical articles of graphite or other carbon	KGM	30	10	-
	6815.20.00	- Articles of peat	KGM	30	10	-
		- Other articles:				
	6815.91.00	- - Containing magnesite, dolomite or chromite	KGM	30	10	-
	6815.99	- - Other:				
	6815.99.10	- - - Statues	NMB	30	10	-
	6815.99.90	- - -Other	NMB	30	10	-

## CHAPTER 69 CERAMIC PRODUCTS

### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
I.- GOODS OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
69.01		Bricks, bloc kieselguhr, tks, tiles and other ceramic goods of siliceous fossil meals (for example, ripolite or diatomite) or of similar siliceous earths.				
	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	NMB	30	5	-
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
	6902.10.00	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	NMB	30	5	-
	6902.20.00	- Containing by weight more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	NMB	30	5	-
	6902.90	- Other:				
	6902.90.10	- - - Fire clay bricks and shapes (inta)	NMB	30	5	-
	6902.90.90	- - - Other	NMB	30	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>69.03</b>		<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>				
	6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	KGM	30	10	-
	6903.20.00	- Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	KGM	30	10	-
	6903.90.00	- Other	KGM	30	10	-
		II.- OTHER CERAMIC PRODUCTS				
<b>69.04</b>		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>				
	6904.10.00	- Building bricks	NMB	30	10	-
	6904.90.00	- Other	NMB	30	10	-
<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>				
	6905.10.00	- Roofing tiles	NMB	30	10	-
	6905.90.00	- Other	NMB	30	10	-
<b>69.06</b>		<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>				
	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings	KGM	30	10	-
<b>69.07</b>		<b>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>				
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :				
	6907.21.00	- - Of a water absorption coefficient by weight not exceeding 0.5 %	KGM	30	10	-
	6907.22.00	- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	KGM	30	10	-
	6907.23.00	- - Of a water absorption coefficient by weight exceeding 10 %	KGM	30	10	-
	6907.30.00	- - Mosaic cubes and the like, other than those of subheading 6907.40	KGM	30	10	-
	6907.40.00	- - Finishing ceramics	KGM	30	10	-

[69.08]

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>69.09</b>		<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b>				
		- Ceramic wares for laboratory, chemical or other technical uses:				
	6909.11.00	- - Of porcelain or china	NMB	30	10	-
	6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	NMB	30	10	-
	6909.19.00	- - Other	NMB	30	10	-
	6909.90.00	- Other	NMB	30	10	-
<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>				
	6910.10.00	- Of porcelain or china	NMB	30	10	-
	6910.90.00	- Other	NMB	30	10	-
<b>69.11</b>		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>				
	6911.10.00	- Tableware and kitchenware	NMB	30	10	-
	6911.90.00	- Other	NMB	30	10	-
<b>69.12</b>		<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>				
	6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	NMB	30	10	-
<b>69.13</b>		<b>Statuettes and other ornamental ceramic articles.</b>				
	6913.10.00	- Of porcelain or china	NMB	30	10	-
	6913.90.00	- Other	NMB	30	10	-
<b>69.14</b>		<b>Other ceramic articles.</b>				
	6914.10.00	- Of porcelain or china	NMB	30	10	-
	6914.90.00	- Other	NMB	30	10	-

## CHAPTER 70 GLASS AND GLASSWARE

### Notes.

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

### Subheading Note.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>70.01</b>		<b>Cullet and other waste and scrap of glass; glass in the mass.</b>				
	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass	KGM	30	5	-
<b>70.02</b>		<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>				
	7002.10.00	- Balls	KGM	30	5	-
	7002.20.00	- Rods	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Tubes:				
	7002.31.00	- - Of fused quartz or other fused silica	KGM	30	5	-
	7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	KGM	30	5	-
	7002.39.00	- - Other	KGM	30	5	-
<b>70.03</b>	<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:				
	7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	MTK	30	5	-
	7003.19.00	- - Other	MTK	30	5	-
	7003.20.00	- Wired sheets	MTK	30	5	-
	7003.30.00	- Profiles	MTK	30	5	-
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>					
	7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	KGM	30	5	-
	7004.90.00	- Other glass	KGM	30	5	-
<b>70.05</b>	<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>					
	7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	KGM	30	5	-
		- Other non-wired glass:				
	7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	KGM	30	5	-
	7005.29.00	- - Other	KGM	30	5	-
	7005.30.00	- Wired glass	KGM	30	5	-
<b>70.06</b>	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>					
	7006.00.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.					
		- Toughened (tempered) safety glass:				
	7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	NMB	10	5	-
	7007.19.00	-- Other	NMB	10	5	-
		- Laminated safety glass:				
	7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	NMB	10	5	-
	7007.29	-- Other:				
	7007.29.10	--- Safety glass for BTC 8429.11.00 to BTC 8430.69.00	NMB	10	5	-
	7007.29.90	--- Other	NMB	10	5	-
70.08	Multiple-walled insulating units of glass.					
	7008.00.00	Multiple-walled insulating units of glass	KGM	10	5	-
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.					
	7009.10.00	- Rear-view mirrors for vehicles	NMB	10	5	-
		- Other:				
	7009.91.00	-- Unframed	NMB	10	5	-
	7009.92.00	-- Framed	NMB	10	5	-
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.					
	7010.10.00	- Ampoules	KGM	30	5	-
	7010.20.00	- Stoppers, lids and other closures	KGM	30	5	-
	7010.90.00	- Other	KGM	30	5	-
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
	7011.10.00	- For electric lighting	KGM	30	5	-
	7011.20.00	- For cathode-ray tubes	KGM	30	5	-
	7011.90.00	- Other	KGM	30	5	-
[70.12]						
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).					
	7013.10.00	- Of glass-ceramics	NMB	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Stemware drinking glasses, other than of glass-ceramics:				
	7013.22.00	- - Of lead crystal	NMB	30	5	-
	7013.28.00	- - Other	NMB	30	5	-
		- Other drinking glasses, other than of glass ceramics:				
	7013.33.00	- - Of lead crystal	NMB	30	5	-
	7013.37.00	- - Other	NMB	30	5	-
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:				
	7013.41.00	- -Of lead crystal	NMB	30	5	-
	7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> per Kelvin within a temperature range of 0 °C to 300 °C	NMB	30	5	-
	7013.49.00	- - Other	NMB	30	5	-
		- Other glassware:				
	7013.91.00	- - Of lead crystal	NMB	30	5	-
	7013.99.00	- - Other	NMB	30	5	-
<b>70.14</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>					
	7014.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	NMB	30	5	-
<b>70.15</b>	<b>Clock or watch glasses and similar glasses, glasses for noncorrective 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>					
	7015.10.00	- Glasses for corrective spectacles	NPR	30	5	-
	7015.90.00	- Other	NMB	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>70.16</b>		<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; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.</b>				
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	KGM	30	5	-
	7016.90	- Other:				
	7016.90.10	- - -Glass slabs	KGM	30	5	-
	7016.90.90	- - -Other	KGM	30	5	-
<b>70.17</b>		<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>				
	7017.10.00	- Of fused quartz or other fused silica	KGM	30	-	-
	7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	KGM	30	-	-
	7017.90.00	- Other	KGM	30	-	-
<b>70.18</b>		<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 in diameter.</b>				
	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	KGM	30	5	-
	7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	KGM	30	5	-
	7018.90.00	- Other	KGM	30	5	-
<b>70.19</b>		<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>				
		- Slivers, rovings, yarn and chopped strands:				
	7019.11.00	- - Chopped strands, of a length of not more than 50 mm	KGM	30	5	-
	7019.12.00	- - Rovings	KGM	30	5	-
	7019.19.00	- -Other	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:				
	7019.31.00	- - Mats	KGM	30	5	-
	7019.32.00	- - Thin sheets (voiles)	KGM	30	5	-
	7019.39.00	- - Other	KGM	30	5	-
	7019.40.00	- Woven fabrics of rovings	KGM	30	5	-
		- Other woven fabrics:				
	7019.51.00	- - Of a width not exceeding 30 cm	KGM	30	5	-
	7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	KGM	30	5	-
	7019.59.00	- -Other	KGM	30	5	-
	7019.90.00	- Other	KGM	30	5	-
<b>70.20</b>	<b>Other articles of glass.</b>					
	7020.00.00	Other articles of glass	KGM	30	5	-



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

**CHAPTER 71**  
**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS,**  
**METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**Notes.**

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

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(\* ) The underlined portion of this Note constitutes an optional text.

- 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 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression “articles of jewellery” means :
  - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chainpurses or prayer beads).

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

- 10.- For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles on household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### **Subheading Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES						
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.					
	7101.10.00	- Natural pearls	KGM	30	10	-
		- Cultured pearls:				
	7101.21.00	- -Unworked	KGM	30	10	-
	7101.22.00	- - Worked	KGM	30	10	-
71.02	Diamonds, whether or not worked, but not mounted or set.					
	7102.10.00	- Unsorted	KGM	30	10	-
		- Industrial:				
	7102.21.00	- - Unworked or simply sawn, cleaved or bruted	KGM	30	10	-
	7102.29.00	- - Other	KGM	30	10	-
		- Non-industrial:				
	7102.31.00	- - Unworked or simply sawn, cleaved or bruted	KGM	30	10	-
	7102.39.00	- - Other	KGM	30	10	-
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.					
	7103.10.00	- Unworked or simply sawn or roughly shaped	KGM	30	10	-
		- Otherwise worked:				
	7103.91.00	- - Rubies, sapphires and emeralds	KGM	30	10	-
	7103.99.00	- - Other	KGM	30	10	-
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.					
	7104.10.00	- Piezo-electric quartz	KGM	30	10	-
	7104.20.00	- Other, unworked or simply sawn or roughly shaped	KGM	30	10	-
	7104.90.00	- Other	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>71.05</b>		<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>				
	7105.10.00	- Of diamonds	KGM	30	10	-
	7105.90.00	- Other	KGM	30	10	-
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
<b>71.06</b>		<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>				
	7106.10.00	- Powder	GRM	Nu.20 per 10g	Nu.10 per 10g	-
		- Other:				
	7106.91.00	-- Unwrought	GRM	Nu.20 per 10g	Nu.10 per 10g	-
	7106.92.00	-- Semi-manufactured	GRM	Nu.20 per 10g	Nu.10 per 10g	-
<b>71.07</b>		<b>Base metals clad with silver, not further worked than semi-manufactured.</b>				
	7107.00.00	Base metals clad with silver, not further worked than semi- manufactured	KGM	30	10	-
<b>71.08</b>		<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>				
		- Non-monetary:				
	7108.11.00	-- Powder	GRM	Nu.500 per 10g	Nu.500 per 10g	-
	7108.12.00	-- Other unwrought forms	GRM	Nu.500 per 10g	Nu.500 per 10g	-
	7108.13.00	-- Other semi-manufactured forms	GRM	Nu.500 per 10g	Nu.500 per 10g	-
	7108.20.00	- Monetary	GRM	Nu.500 per 10g	Nu.500 per 10g	-
<b>71.09</b>		<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>				
	7109.00.00	Base metals or silver, clad with gold, not further worked than semi- manufactured	KGM	30	10	-
<b>71.10</b>		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>				
		- Platinum:				
	7110.11.00	-- Unwrought or in powder form	KGM	30	10	-
	7110.19.00	-- Other	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Palladium:				
	7110.21.00	- - Unwrought or in powder form	KGM	30	10	-
	7110.29.00	- - Other	KGM	30	10	-
		- Rhodium:				
	7110.31.00	- - Unwrought or in powder form	KGM	30	10	-
	7110.39.00	- - Other	KGM	30	10	-
		- Iridium, osmium and ruthenium:				
	7110.41.00	- - Unwrought or in powder form	KGM	30	10	-
	7110.49.00	- - Other	KGM	30	10	-
<b>71.11</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi- manufactured.</b>					
	7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	KGM	30	10	-
<b>71.12</b>	<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b>					
	7112.30.00	- Ash containing precious metal or precious metal compounds	KGM	30	10	-
		- Other:				
	7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	KGM	30	10	-
	7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	KGM	30	10	-
	7112.99.00	- - Other	KGM	30	10	-
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>					
		- Of precious metal whether or not plated or clad with other precious metal				
	7113.11.00	- - Of silver, whether or not plated or clad with other precious metal	KGM	30	10	-
	7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	KGM	30	10	-
	7113.20.00	- Of base metal clad with precious metal	KGM	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>71.14</b>		<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>				
		- Of precious metal whether or not plated or clad with precious metal:				
	7114.11	- - Of silver, whether or not plated or clad with other precious metal:				
	7114.11.10	- - - Komas	NMB	30	10	-
	7114.11.20	- - - Japthas	NMB	30	10	-
	7114.11.30	- - - Sechus	NMB	30	10	-
	7114.11.40	- - - Dopchus	NMB	30	10	-
	7114.11.50	- - - Zukies	NMB	30	10	-
	7114.11.60	- - - Chakas	NMB	30	10	-
	7114.11.70	- - - Timis	NMB	30	10	-
	7114.11.90	- - - Other	NMB	30	10	-
	7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	KGM	30	10	-
	7114.20.00	- Of base metal clad with precious metal	KGM	30	10	-
<b>71.15</b>		<b>Other articles of precious metal or of metal clad with precious metal.</b>				
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	KGM	30	10	-
	7115.90.00	- Other	KGM	30	10	-
<b>71.16</b>		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>				
	7116.10.00	- Of natural or cultured pearls	KGM	30	10	-
	7116.20.00	- Of precious or semi-precious stones (natural, synthetic or	KGM	30	10	-
<b>71.17</b>		<b>Imitation jewellery.</b>				
		- Of base metal, whether or not plated with precious metal:				
	7117.11.00	- - Cuff-links and studs	KGM	30	10	-
	7117.19.00	- - Other	KGM	30	10	-
	7117.90.00	- Other	KGM	30	10	-
<b>71.18</b>		<b>Coin.</b>				
	7118.10.00	- Coin (other than gold coin), not being legal tender	KGM	30	10	-
	7118.90.00	- Other	KGM	30	10	-

## SECTION XV BASE METALS AND ARTICLES OF BASE METAL

### Notes.

1.- This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06); (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery); (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft); (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

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

- a. Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- b. Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- c. Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

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

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

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base

metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them:

- (a) **Waste and scrap**  
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
- (b) **Powders**  
Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

## **CHAPTER 72 IRON AND STEEL**

### **Notes.**

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

**(a) Pig iron**

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

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

**(b) Spiegeleisen**

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

**(c) Ferro-alloys**

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

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

**(d) Steel**

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

**(e) Stainless steel**

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

**(f) Other alloy steel**

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

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper



- 0.4 % or more of lead
  - 1.65 % or more of manganese
  - 0.08 % or more of molybdenum
  - 0.3 % or more of nickel
  - 0.06 % or more of niobium
  - 0.6 % or more of silicon
  - 0.05 % or more of titanium
  - 0.3 % or more of tungsten (wolfram)
  - 0.1 % or more of vanadium
  - 0.05 % or more of zirconium
  - 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.
- (g) Remelting scrap ingots of iron or steel**  
Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.
- (h) Granules**  
Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.
- (ij) Semi-finished products**  
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hotrolling or roughly shaped by forging, including blanks for angles, shapes or sections.  
These products are not presented in coils.
- (k) Flat-rolled products**  
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at
- (ij) above in the form of :**
- coils of successively superimposed layers, or
  - straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.
- Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
- Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.
- (l) Bars and rods, hot-rolled, in irregularly wound coils**  
Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).
- (m) Other bars and rods**  
Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :
- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
  - be twisted after rolling.
- (n) Angles, shapes and sections**  
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.  
Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

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

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

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

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

**Subheading Notes.**

- 1.- In this Chapter the following expressions have the meanings hereby assigned to them:
- a. **Alloy pig iron**  
Pig iron containing, by weight, one or more of the following elements in the specified proportions :
    - more than 0.2 % of chromium
    - more than 0.3 % of copper
    - more than 0.3 % of nickel
    - more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.
  - b. **Non-alloy free-cutting steel**  
Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:
    - 0.08 % or more of sulphur
    - 0.1 % or more of lead
    - more than 0.05 % of selenium
    - more than 0.01 % of tellurium
    - more than 0.05 % of bismuth.
  - c. **Silicon-electrical steel**  
Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.
  - d. **High speed steel**  
Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.
  - e. **Silico-manganese steel**  
Alloy steels containing by weight :
    - not more than 0.7 % of carbon,
    - 0.5 % or more but not more than 1.9 % of manganese, and
    - 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.
- 2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:  
A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.  
For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax

I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

**72.01 Pig iron and spiegeleisen in pigs, blocks or other primary forms.**

7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	KGM	20	5	-
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	KGM	20	5	-
7201.50.00	- Alloy pig iron; spiegeleisen	KGM	20	5	-

**72.02 Ferro-alloys.**

-Ferro-manganese:					
7202.11.00	- -Containing by weight more than 2% of carbon	KGM	20	5	-
7202.19.00	- -Other	KGM	20	5	-
-Ferro-silicon:					
7202.21.00	- -Containing by weight more than 55% of silicon	KGM	20	5	-
7202.29	- -Other:				
7202.29.10	- - -Micro silicon	KGM	20	5	-
7202.29.90	- - - Other	KGM	20	5	-
7202.30.00	- Ferro-silico-manganese	KGM	20	5	-
- Ferro-chromium:					
7202.41.00	- - Containing by weight more than 4% of carbon	KGM	20	5	-
7202.49.00	- -Other	KGM	20	5	-
7202.50.00	- Ferro-silico-chromium	KGM	20	5	-
7202.60.00	- Ferro-nickel	KGM	20	5	-
7202.70.00	- Ferro-molybdenum	KGM	20	5	-
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	KGM	20	5	-
- Other:					
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	KGM	20	5	-
7202.92.00	- - Ferro-vanadium	KGM	20	5	-
7202.93.00	- - Ferro-niobium	KGM	20	5	-
7202.99.00	- - Other	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	KGM	20	5	-
	7203.90.00	- Other	KGM	20	5	-
<b>72.04</b>		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>				
	7204.10.00	- Waste and scrap of cast iron	KGM	30	5	-
		- Waste and scrap of alloy steel:				
	7204.21.00	- - Of stainless steel	KGM	30	5	-
	7204.29.00	- - Other	KGM	30	5	-
	7204.30.00	- Waste and scrap of tinned iron or steel	KGM	30	5	-
		- Other waste and scrap:				
	7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	KGM	30	5	-
	7204.49.00	- - Other	KGM	30	5	-
	7204.50.00	- Remelting scrap ingots	KGM	30	5	-
<b>72.05</b>		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>				
	7205.10.00	- Granules	KGM	20	5	-
		- Powders:				
	7205.21.00	- - Of alloy steel	KGM	20	5	-
	7205.29.00	- - Other	KGM	20	5	-
		II.- IRON AND NON-ALLOY STEEL				
<b>72.06</b>		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>				
	7206.10.00	- Ingots	KGM	20	5	-
	7206.90.00	- Other	KGM	20	5	-
<b>72.07</b>		<b>Semi-finished products of iron or non-alloy steel.</b>				
		- Containing by weight less than 0.25% of carbon:				
	7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	KGM	20	10	-
	7207.12.00	- - Other, of rectangular (other than square) cross-section	KGM	20	10	-
	7207.19.00	- - Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7207.20.00	- Containing by weight 0.25% or more of carbon	KGM	20	10	-
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>					
	7208.10.00	- - In coils, not further worked than hot-rolled, with pattern in relief - Other, in coils, not further worked than hot-rolled, pickled:	KGM	20	10	-
	7208.25.00	- - Of a thickness of 4.75 mm or more	KGM	20	10	-
	7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	KGM	20	10	-
	7208.27.00	- - Of a thickness of less than 3 mm - Other, in coils, not further worked than hot-rolled:	KGM	20	10	-
	7208.36.00	- - Of a thickness exceeding 10 mm	KGM	20	10	-
	7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	KGM	20	10	-
	7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	KGM	20	10	-
	7208.39.00	- - Of a thickness of less than 3 mm - Other, not in coils, not further worked than hot-rolled:	KGM	20	10	-
	7208.40.00	- - Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled:	KGM	20	10	-
	7208.51.00	- - Of a thickness exceeding 10 mm	KGM	20	10	-
	7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	KGM	20	10	-
	7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	KGM	20	10	-
	7208.54.00	- - Of a thickness of less than 3 mm	KGM	20	10	-
	7208.90.00	- Other	KGM	20	10	-
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>					
		- In coils, not further worked than cold-rolled (cold-reduced):				
	7209.15.00	- - Of a thickness of 3 mm or more	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	KGM	10	10	-
	7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	KGM	20	10	-
	7209.18.00	- - Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold-rolled (cold-reduced):	KGM	20	10	-
	7209.25.00	- - Of a thickness of 3 mm or more	KGM	20	10	-
	7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	KGM	20	10	-
	7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	KGM	20	10	-
	7209.28.00	- - Of a thickness of less than 0.5 mm	KGM	20	10	-
	7209.90.00	- Other	KGM	20	10	-
<b>72.10</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>					
		- Plated or coated with tin:				
	7210.11.00	- - Of a thickness of 0.5 mm or more	KGM	20	10	-
	7210.12.00	- - Of a thickness of less than 0.5 mm	KGM	20	10	-
	7210.20.00	- Plated or coated with lead, including terne-plate	KGM	20	10	-
	7210.30.00	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc:	KGM	20	10	-
	7210.41.00	- - Corrugated	KGM	20	-	-
	7210.49.00	- - Other	KGM	20	10	-
	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium:	KGM	20	10	-
	7210.61.00	- - Plated or coated with aluminium-zinc alloys	KGM	20	10	-
	7210.69.00	- - Other	KGM	20	10	-
	7210.70.00	- Painted, varnished or coated with plastics	KGM	20	10	-
	7210.90.00	- Other	KGM	20	10	-
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>					
		- Not further worked than hot-rolled:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	KGM	20	10	-
	7211.14.00	- - Other, of a thickness of 4.75 mm or more	KGM	20	10	-
	7211.19.00	- - Other	KGM	20	10	-
		- Not further worked than cold-rolled (cold-reduced):				
	7211.23.00	- - Containing by weight less than 0.25% of carbon	KGM	20	10	-
	7211.29.00	- - Other	KGM	20	10	-
	7211.90.00	- Other	KGM	20	10	-
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>					
	7212.10.00	- Plated or coated with tin	KGM	20	10	-
	7212.20.00	- Electrolytically plated or coated with zinc	KGM	20	10	-
	7212.30.00	- Otherwise plated or coated with zinc	KGM	20	10	-
	7212.40.00	- Painted, varnished or coated with plastics	KGM	20	10	-
	7212.50.00	- Otherwise plated or coated	KGM	20	10	-
	7212.60.00	- Clad	KGM	20	10	-
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>					
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	KGM	20	10	-
	7213.20.00	- Other, of free-cutting steel	KGM	20	10	-
		- Other:				
	7213.91.00	- - Of circular cross-section measuring less than 14 mm in diameter	KGM	20	10	-
	7213.99.00	- - Other	KGM	20	10	-
<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>					
	7214.10.00	- Forged	KGM	20	10	-
	7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	KGM	20	10	-
	7214.30.00	- Other, of free-cutting steel	KGM	20	10	-
		- Other:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7214.91.00	- - Of rectangular (other than square) cross-section	KGM	20	10	-
	7214.99.00	- - Other	KGM	20	10	-
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel.</b>					
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	KGM	20	10	-
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	KGM	20	10	-
	7215.90.00	-Other	KGM	20	10	-
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel.</b>					
	7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled	KGM	20	10	-
	7216.21.00	- - L sections	KGM	20	10	-
	7216.22.00	- - T sections - U, I or H sections, not further worked than hot-rolled	KGM	20	10	-
	7216.31.00	- - U sections	KGM	20	10	-
	7216.32.00	- - I sections	KGM	20	10	-
	7216.33.00	- - H sections	KGM	20	10	-
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	KGM	20	10	-
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded - Angles, shapes and sections, not further worked than cold formed or cold finished:	KGM	20	10	-
	7216.61.00	- - Obtained from flat-rolled products	KGM	20	10	-
	7216.69.00	- - Other - Other:	KGM	20	10	-
	7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	KGM	20	10	-
	7216.99.00	- - Other	KGM	20	10	-
<b>72.17</b>	<b>Wire of iron or non-alloy steel.</b>					
	7217.10.00	- Not plated or coated, whether or not polished	KGM	20	10	-
	7217.20.00	- Plated or coated with zinc	KGM	20	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7217.30.00	- Plated or coated with other base metals	KGM	20	10	-
	7217.90.00	- Other	KGM	20	10	-
	III.- STAINLESS STEEL					
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>					
	7218.10.00	- Ingots and other primary forms	KGM	20	10	-
		- Other:				
	7218.91.00	- - Of rectangular (other than square) cross-section	KGM	20	10	-
	7218.99.00	- - Other	KGM	20	10	-
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>					
		- Not further worked than hot-rolled, in coils:				
	7219.11.00	- - Of a thickness exceeding 10 mm	KGM	20	10	-
	7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	KGM	20	10	-
	7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	KGM	20	10	-
	7219.14.00	- - Of a thickness of less than 3 mm	KGM	20	10	-
		- Not further worked than hot-rolled, not in coils:				
	7219.21.00	- - Of a thickness exceeding 10 mm	KGM	20	10	-
	7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	KGM	20	10	-
	7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	KGM	20	10	-
	7219.24.00	- - Of a thickness of less than 3 mm	KGM	20	10	-
		- Not further worked than cold-rolled (cold-reduced)				
	7219.31.00	- - Of a thickness of 4.75 mm or more	KGM	20	10	-
	7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	KGM	20	10	-
	7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	KGM	20	10	-
	7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	KGM	20	10	-
	7219.35.00	- - Of a thickness of less than 0.5 mm	KGM	20	10	-
	7219.90.00	- Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>72.20</b>		<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>				
		- Not further worked than hot-rolled:				
	7220.11.00	- - Of a thickness of 4.75 mm or more	KGM	20	10	-
	7220.12.00	- - Of a thickness of less than 4.75 mm	KGM	20	10	-
	7220.20.00	- Not further worked than cold-rolled (cold-reduced)	KGM	20	10	-
	7220.90.00	- Other	KGM	20	10	-
<b>72.21</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>				
	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	KGM	20	10	-
<b>72.22</b>		<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				
	7222.11.00	- - Of circular cross-section	KGM	20	10	-
	7222.19.00	- - Other	KGM	20	10	-
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	KGM	20	10	-
	7222.30.00	- Other bars and rods	KGM	20	10	-
	7222.40.00	- Angles, shapes and sections	KGM	20	10	-
<b>72.23</b>		<b>Wire of stainless steel.</b>				
	7223.00.00	Wire of stainless steel	KGM	20	10	-
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
<b>72.24</b>		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>				
	7224.10.00	- Ingots and other primary forms	KGM	20	10	-
	7224.90.00	- Other	KGM	20	10	-
<b>72.25</b>		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>				
		- Of silicon-electrical steel:				
	7225.11.00	- - Grain-oriented	KGM	20	10	-
	7225.19.00	- - Other	KGM	20	10	-
	7225.30.00	- Other, not further worked than hot-rolled, in coils	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7225.40.00	- Other, not further worked than hot-rolled, not in coils	KGM	20	10	-
	7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	KGM	20	10	-
		- Other:				
	7225.91.00	- - Electrolytically plated or coated with zinc	KGM	20	10	-
	7225.92.00	- - Otherwise plated or coated with zinc	KGM	20	10	-
	7225.99.00	- - Other	KGM	20	10	-
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>					
		- Of silicon-electrical steel:				
	7226.11.00	- - Grain-oriented	KGM	20	10	-
	7226.19.00	- - Other	KGM	20	10	-
	7226.20.00	- Of high speed steel	KGM	20	10	-
		- Other:				
	7226.91.00	- - Not further worked than hot-rolled	KGM	20	10	-
	7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	KGM	20	10	-
	7226.99.00	- - Other	KGM	20	10	-
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>					
	7227.10.00	- Of high speed steel	KGM	20	10	-
	7227.20.00	- Of silico-manganese steel	KGM	20	10	-
	7227.90.00	- Other	KGM	20	10	-
<b>72.28</b>	<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>					
	7228.10.00	- Bars and rods, of high speed steel	KGM	20	10	-
	7228.20.00	- Bars and rods, of silico-manganese steel	KGM	20	10	-
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	KGM	20	10	-
	7228.40.00	- Other bars and rods, not further worked than forged	KGM	20	10	-
	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	KGM	20	10	-
	7228.60.00	- Other bars and rods	KGM	20	10	-
	7228.70.00	- Angles, shapes and sections	KGM	20	10	-
	7228.80.00	- Hollow drill bars and rods	KGM	20	5	-
<b>72.29</b>	<b>Wire of other alloy steel.</b>					
	7229.20.00	- Of silico-manganese steel	KGM	20	10	-
	7229.90.00	- Other	KGM	20	10	-

**CHAPTER 73**  
**ARTICLES OF IRON OR STEEL**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>73.01</b>		<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>				
	7301.10.00	- Sheet piling	KGM	20	10	-
	7301.20.00	- Angles, shapes and sections	KGM	20	10	-
<b>73.02</b>		<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>				
	7302.10.00	- Rails	KGM	20	10	-
	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	KGM	20	10	-
	7302.40.00	- Fish-plates and sole plates	KGM	20	10	-
	7302.90.00	- Other	KGM	20	10	-
<b>73.03</b>		<b>Tubes, pipes and hollow profiles, of cast iron.</b>				
	7303.00.00	Tubes, pipes and hollow profiles, of cast iron	KGM	20	10	-
<b>73.04</b>		<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>				
		- Line pipe of a kind used for oil or gas pipelines:				
	7304.11.00	- - Of stainless steel	KGM	20	10	-
	7304.19.00	- - Other	KGM	20	10	-
		-Casting, tubing and drill pipe, of a kind used in drilling for oil or gas:				
	7304.22.00	- - Drill pipe of stainless steel	KGM	20	10	-
	7304.23.00	- - Other drill pipe	KGM	20	10	-
	7304.24.00	- - Cast fittings:	KGM	20	10	-
	7304.29.00	- - Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other, of circular cross-section, of iron or non-alloy steel:				
	7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	KGM	20	10	-
	7304.39.00	- - Other	KGM	20	10	-
		- Other, of circular cross-section, of stainless steel:				
	7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	KGM	20	10	-
	7304.49.00	- - Other	KGM	20	10	-
		- Other, of circular cross-section, of other alloy steel:				
	7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	KGM	20	10	-
	7304.59.00	- - Other	KGM	20	10	-
	7304.90.00	- Other	KGM	20	10	-
<b>73.05</b>	<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, of iron or steel.</b>					
		- Line pipe of a kind used for oil or gas pipelines:				
	7305.11.00	- - Longitudinally submerged arc welded	KGM	20	10	-
	7305.12.00	- - Other, longitudinally welded	KGM	20	10	-
	7305.19.00	- - Other	KGM	20	10	-
	7305.20.00	- Casing of a kind used in drilling for oil or gas	KGM	20	10	-
		- Other, welded:				
	7305.31.00	- - Longitudinally welded	KGM	20	10	-
	7305.39.00	- - Other	KGM	20	10	-
	7305.90.00	- Other	KGM	20	10	-
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>					
		- Line pipe of a kind used for oil or gas pipelines:				
	7306.11.00	- - Welded, of stainless steel	KGM	20	10	-
	7306.19.00	- - Other	KGM	20	10	-
		- Casing and tubing of kind used in drilling for oil				
	7306.21.00	- - Welded, of stainless steel	KGM	20	10	-
	7306.29.00	- - Other	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	KGM	20	10	-
	7306.40.00	- Other, welded, of circular cross-section, of stainless steel	KGM	20	10	-
	7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	KGM	20	10	-
		- Other, welded, of non-circular cross-section:				
	7306.61.00	- - Of square or rectangular cross section	KGM	20	10	-
	7306.69.00	- - Of other non-circular cross section	KGM	20	10	-
	7306.90.00	- Other	KGM	20	10	-
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>					
		-Cast fittings:				
	7307.11.00	- - Of non-malleable cast iron	KGM	20	10	-
	7307.19.00	- - Other	KGM	20	10	-
		- Other, of stainless steel:				
	7307.21.00	- - Flanges	KGM	20	10	-
	7307.22.00	- - Threaded elbows, bends and sleeves	KGM	20	10	-
	7307.23.00	- - Butt welding fittings	KGM	20	10	-
	7307.29.00	- -Other	KGM	20	10	-
		- Other:				
	7307.91.00	- -Flanges	KGM	20	10	-
	7307.92.00	- -Threaded elbows, bends and sleeves	KGM	20	10	-
	7307.93.00	- -Butt welding fittings	KGM	20	10	-
	7307.99.00	- - Other	KGM	20	10	-
<b>73.08</b>	<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>					
	7308.10.00	- Bridges and bridge-sections	KGM	20	-	-
	7308.20.00	- Towers and lattice masts	KGM	20	10	-
	7308.30.00	- Doors, windows and their frames and thresholds for doors	KGM	20	10	-
	7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7308.90.00	- Other	KGM	20	10	-
<b>73.09</b>		<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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>				
	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	KGM	20	10	-
<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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>				
	7310.10.00	- Of a capacity of 50 l or more - Of a capacity of less than 50 L:	KGM	20	10	-
	7310.21.00	- - Cans which are to be closed by soldering or crimping	KGM	20	10	-
	7310.29.00	- - Other	KGM	20	10	-
<b>73.11</b>		<b>Containers for compressed or liquefied gas, of iron or steel.</b>				
	7311.00.00	Containers for compressed or liquefied gas, of iron or steel	NMB	20	10	-
<b>73.12</b>		<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>				
	7312.10.00	- Stranded wire, ropes and cables	KGM	20	10	-
	7312.90.00	- Other	KGM	20	10	-
<b>73.13</b>		<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>				
	7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel	KGM	20	10	-
<b>73.14</b>		<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>				
		- Woven cloth:				
	7314.12.00	- - Endless bands for machinery, of stainless steel	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7314.14.00	-- Other woven cloth, of stainless steel	KGM	20	10	-
	7314.19.00	-- Other	KGM	20	10	-
	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	KGM	20	10	-
		- Other grill, netting and fencing, welded at the intersection:				
	7314.31.00	--Plated or coated with zinc	KGM	20	10	-
	7314.39.00	-- Other	KGM	20	10	-
		- Other cloth, grill, netting and fencing:				
	7314.41.00	-- Plated or coated with zinc	KGM	20	10	-
	7314.42.00	-- Coated with plastics	KGM	20	10	-
	7314.49.00	-- Other	KGM	20	10	-
	7314.50.00	- Expanded metal	KGM	20	10	-
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel.</b>					
		- Articulated link chain and parts thereof:				
	7315.11.00	--Roller chain	KGM	20	10	-
	7315.12.00	-- Other chain	KGM	20	10	-
	7315.19.00	-- Parts	KGM	20	10	-
	7315.20.00	- Skid chain	KGM	20	10	-
		- Other chain:				
	7315.81.00	-- Stud-link	KGM	20	10	-
	7315.82.00	-- Other, welded link	KGM	20	10	-
	7315.89.00	--Other	KGM	20	10	-
	7315.90.00	- Other parts	KGM	20	10	-
<b>73.16</b>	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>					
	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel	KGM	20	10	-
<b>73.17</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>					
	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	KGM	20	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>73.18</b>		<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:				
	7318.11.00	- - Coach screws	KGM	20	10	-
	7318.12.00	- - Other wood screws	KGM	20	10	-
	7318.13.00	- - Screw hooks and screw rings	KGM	20	10	-
	7318.14.00	- - Self-tapping screws	KGM	20	10	-
	7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	KGM	20	10	-
	7318.16.00	- - Nuts	KGM	20	10	-
	7318.19	- - Other:				
	7318.19.10	- - - Screws, bolts, nuts and washers for BTC 8429.11.00 to BTC 8430.69.00	KGM	10	5	-
	7318.19.90	- - - Other	KGM	20	10	-
		- Non-threaded articles:				
	7318.21.00	- - Spring washers and other lock washers	KGM	20	10	-
	7318.22.00	- - Other washers	KGM	20	10	-
	7318.23.00	- - Rivets	KGM	20	10	-
	7318.24.00	- - Cotters and cotter-pins	KGM	20	10	-
	7318.29.00	- - Other	KGM	20	10	-
<b>73.19</b>		<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>				
	7319.40.00	- Safety pins and other pins	KGM	20	10	-
	7319.90.00	- Other	KGM	20	10	-
<b>73.20</b>		<b>Springs and leaves for springs, of iron or steel.</b>				
	7320.10.00	- Leaf-springs and leaves therefor	KGM	10	5	-
	7320.20.00	- Helical springs	KGM	10	5	-
	7320.90	- Other:				
	7320.90.10	- - - Springs and leaves for springs of BTC 8429.11.00 to BTC 8430.69.00	KGM	10	5	-
	7320.90.90	- - - Other	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>73.21</b>		<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:				
	7321.11.00	- - For gas fuel or for both gas and other fuels	NMB	20	10	-
	7321.12.00	- - For liquid fuel	NMB	10	5	-
	7321.19.00	- - Other, including appliances for solid fuel	NMB	20	10	-
		- Other appliances:				
	7321.81.00	- -For gas fuel or for both gas and other fuels	NMB	20	10	-
	7321.82.00	- - For liquid fuel	NMB	20	10	-
	7321.89.00	- - Other, including appliances for solid fuel	NMB	20	10	-
	7321.90.00	- Parts	KGM	20	10	-
<b>73.22</b>		<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:				
	7322.11.00	- - Of cast iron	NMB	20	10	-
	7322.19.00	- - Other	NMB	20	10	-
	7322.90.00	- Other	NMB	20	10	-
<b>73.23</b>		<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>				
	7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	KGM	20	10	-
		- Other:				
	7323.91.00	- - Of cast iron, not enamelled	KGM	20	10	-
	7323.92.00	- - Of cast iron, enamelled	KGM	20	10	-
	7323.93.00	- - Of stainless steel	KGM	20	10	-
	7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	KGM	20	10	-
	7323.99.00	- -Other	KGM	20	10	-
<b>73.24</b>		<b>Sanitary ware and parts thereof, of iron or steel.</b>				
	7324.10.00	- Sinks and wash basins, of stainless steel	NMB	20	10	-
		- Baths:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7324.21.00	- - Of cast iron, whether or not enamelled	NMB	20	10	-
	7324.29.00	- - Other	NMB	20	10	-
	7324.90.00	- Other, including parts	NMB	20	10	-
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>					
	7325.10.00	- Of non-malleable cast iron	KGM	20	10	-
		- Other:				
	7325.91.00	- - Grinding balls and similar articles for mills	KGM	20	10	-
	7325.99.00	- - Other	KGM	20	10	-
<b>73.26</b>	<b>Other articles of iron or steel.</b>					
		- Forged or stamped, but not further worked:				
	7326.11.00	- - Grinding balls and similar articles for mills	KGM	20	10	-
	7326.19.00	- - Other	KGM	20	10	-
	7326.20.00	- Articles of iron or steel wire	KGM	20	10	-
	7326.90.00	- Other	KGM	20	10	-

## CHAPTER 74 COPPER AND ARTICLES THEREOF

### Note.

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

#### (a) Refined copper

Metal containing at least 99.85 % by weight of copper; or Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

**TABLE -Other elements**

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

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

#### (b) Copper alloys

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

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

#### (c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non+A7769-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

#### (d) Bars and rods

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

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings. Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

#### (e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil,

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

#### **(f) Wire**

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

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

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

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

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

#### **(h) Tubes and pipes**

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

#### **Subheading Note.**

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

(a) Copper-zinc base alloys (brasses)

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

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

(b) Copper-tin base alloys (bronzes)

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

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

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

(d) Copper-nickel base alloys

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>74.01</b>		<b>Copper mattes; cement copper (precipitated copper).</b>				
	7401.00.00	Copper mattes; cement copper (precipitated copper)	KGM	15	5	-
<b>74.02</b>		<b>Unrefined copper; copper anodes for electrolytic refining.</b>				
	7402.00.00	Unrefined copper; copper anodes for electrolytic refining	KGM	15	5	-
<b>74.03</b>		<b>Refined copper and copper alloys, unwrought.</b>				
		- Refined copper:				
	7403.11.00	- - Cathodes and sections of cathodes	KGM	15	5	-
	7403.12.00	- -Wire-bars	KGM	15	5	-
	7403.13.00	- -Billets	KGM	15	5	-
	7403.19.00	- - Other	KGM	15	5	-
		-Copper alloys:				
	7403.21.00	- - Copper-zinc base alloys (brass)	KGM	15	5	-
	7403.22.00	- -Copper-tin base alloys (bronze)	KGM	15	5	-
	7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	KGM	15	5	-
<b>74.04</b>		<b>Copper waste and scrap.</b>				
	7404.00.00	Copper waste and scrap	KGM	15	5	-
<b>74.05</b>		<b>Master alloys of copper.</b>				
	7405.00.00	Master alloys of copper	KGM	15	5	-
<b>74.06</b>		<b>Copper powders and flakes.</b>				
	7406.10.00	- Powders of non-lamellar structure	KGM	15	5	-
	7406.20.00	- Powders of lamellar structure; flakes	KGM	15	5	-
<b>74.07</b>		<b>Copper bars, rods and profiles.</b>				
	7407.10.00	- Of refined copper	KGM	15	5	-
		- Of copper alloys:				
	7407.21.00	- - Of copper-zinc base alloys (brass)	KGM	15	5	-
	7407.29.00	- - Other	KGM	15	5	-
<b>74.08</b>		<b>Copper wire.</b>				
		- Of refined copper:				
	7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	KGM	15	5	-
	7408.19.00	- -Other	KGM	15	5	-
		- Of copper alloys:				
	7408.21.00	- - Of copper-zinc base alloys (brass)	KGM	15	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
74.09	7408.22.00	- -Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	KGM	15	5	-
	7408.29.00	- - Other	KGM	15	5	-
	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>					
		- Of refined copper:				
	7409.11.00	- - In coils	KGM	15	5	-
	7409.19.00	- - Other	KGM	15	5	-
		- Of copper-zinc base alloys (brass):				
	7409.21.00	- - In coils	KGM	15	5	-
	7409.29.00	- -Other	KGM	15	5	-
		- Of copper-tin base alloys (bronze):				
74.10	7409.31.00	- - In coils	KGM	15	5	-
	7409.39.00	- - Other	KGM	15	5	-
	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	KGM	15	5	-
	7409.90.00	- Of other copper alloys	KGM	15	5	-
	<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.</b>					
		- Not backed:				
	7410.11.00	- - Of refined copper	KGM	15	5	-
	7410.12.00	- - Of copper alloys	KGM	15	5	-
		- Backed:				
	7410.21.00	- - Of refined copper	KGM	15	5	-
74.11	7410.22.00	- - Of copper alloys	KGM	15	5	-
	<b>Copper tubes and pipes.</b>					
	7411.10.00	- Of refined copper	KGM	15	5	-
		- Of copper alloys:				
	7411.21.00	- - Of copper-zinc base alloys (brass)	KGM	15	5	-
	7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	KGM	15	5	-
	7411.29.00	- - Other	KGM	15	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>74.12</b>		<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>				
	7412.10.00	- Of refined copper	KGM	15	5	-
	7412.20.00	- Of copper alloys	KGM	15	5	-
<b>74.13</b>		<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>				
	7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	KGM	15	5	-
<b>[74.14]</b>						
<b>74.15</b>		<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>				
	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	KGM	15	5	-
		- Other articles, not threaded:				
	7415.21.00	- - Washers (including spring washers)	KGM	15	5	-
	7415.29.00	- - Other	KGM	15	5	-
		- Other threaded articles:				
	7415.33.00	- - Screws; bolts and nuts	KGM	15	5	-
	7415.39.00	- - Other	KGM	15	5	-
<b>[74.16]</b>						
<b>[74.17]</b>						
<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>				
	7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	KGM	15	5	-
	7418.20.00	- Sanitary ware and parts thereof	KGM	15	5	-
<b>74.19</b>		<b>Other articles of copper.</b>				
	7419.10.00	- Chain and parts thereof	KGM	15	5	-
		- Other:				
	7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	KGM	15	5	-
	7419.99.00	- - Other	KGM	15	5	-



## 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-

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

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### **(e) Tubes and pipes**

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

## Subheading Notes.

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

### (a) Nickel, not alloyed

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

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

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

### (b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that : (i) the content by weight of cobalt exceeds 1.5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>75.01</b>		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>				
	7501.10.00	- Nickel mattes	KGM	20	10	-
	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	KGM	20	10	-
<b>75.02</b>		<b>Unwrought nickel.</b>				
	7502.10.00	- Nickel, not alloyed	KGM	20	10	-
	7502.20.00	- Nickel alloys	KGM	20	10	-
<b>75.03</b>		<b>Nickel waste and scrap.</b>				
	7503.00.00	Nickel waste and scrap	KGM	20	10	-
<b>75.04</b>		<b>Nickel powders and flakes.</b>				
	7504.00.00	Nickel powders and flakes	KGM	20	10	-
<b>75.05</b>		<b>Nickel bars, rods, profiles and wire.</b>				
		- Bars, rods and profiles:				
	7505.11.00	- - Of nickel, not alloyed	KGM	20	10	-
	7505.12.00	- - Of nickel alloys	KGM	20	10	-
		- Wire:				
	7505.21.00	- - Of nickel, not alloyed	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7505.22.00	- - Of nickel alloys	KGM	20	10	-
<b>75.06</b>		<b>Nickel plates, sheets, strip and foil.</b>				
	7506.10.00	- Of nickel, not alloyed	KGM	20	10	-
	7506.20.00	- Of nickel alloys	KGM	20	10	-
<b>75.07</b>		<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>				
		- Tubes and pipes:				
	7507.11.00	- - Of nickel, not alloyed	KGM	20	10	-
	7507.12.00	- - Of nickel alloys	KGM	20	10	-
	7507.20.00	- Tube or pipe fittings	KGM	20	10	-
<b>75.08</b>		<b>Other articles of nickel.</b>				
	7508.10.00	- Cloth, grill and netting, of nickel wire	KGM	20	10	-
	7508.90.00	- Other	KGM	20	10	-

## CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF.

### Notes.

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

#### **(a) Bars and rods**

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

#### **(b) Profiles**

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

#### **(c) Wire**

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

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

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

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

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

#### **(e) Tubes and pipes**

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

### Subheading Notes.

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

#### (a) Aluminium, not alloyed

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

**TABLE - Other elements**

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1 <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 elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

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

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>76.01</b>		<b>Unwrought aluminium.</b>				
	7601.10.00	- Aluminium, not alloyed	KGM	20	5	-
	7601.20.00	- Aluminium alloys	KGM	20	5	-
<b>76.02</b>		<b>Aluminium waste and scrap.</b>				
	7602.00.00	Aluminium waste and scrap	KGM	20	5	-
<b>76.03</b>		<b>Aluminium powders and flakes.</b>				
	7603.10.00	- Powders of non-lamellar structure	KGM	20	5	-
	7603.20.00	- Powders of lamellar structure; flakes	KGM	20	5	-
<b>76.04</b>		<b>Aluminium bars, rods and profiles.</b>				
	7604.10.00	- Of aluminium, not alloyed	KGM	20	5	-
		- Of aluminium alloys:				
	7604.21.00	- - Hollow profiles	KGM	20	5	-
	7604.29.00	- -Other	KGM	20	5	-
<b>76.05</b>		<b>Aluminium wire.</b>				
	7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	KGM	20	5	-
	7605.19.00	- - Other	KGM	20	5	-
		- Of aluminium alloys:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	KGM	20	5	-
	7605.29.00	- - Other	KGM	20	5	-
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>					
		- Rectangular (including square):				
	7606.11.00	- - Of aluminium, not alloyed	KGM	20	5	-
	7606.12.00	- - Of aluminium alloys	KGM	20	5	-
		- Other:				
	7606.91.00	- - Of aluminium, not alloyed	KGM	20	5	-
	7606.92.00	- - Of aluminium alloys	KGM	20	5	-
<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.</b>					
		- Not backed:				
	7607.11.00	- - Rolled but not further worked	KGM	20	5	-
	7607.19.00	- - Other	KGM	20	5	-
	7607.20.00	- Backed	KGM	20	5	-
<b>76.08</b>	<b>Aluminium tubes and pipes.</b>					
	7608.10.00	- Of aluminium, not alloyed	KGM	20	5	-
	7608.20.00	- Of aluminium alloys	KGM	20	5	-
<b>76.09</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>					
	7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	KGM	20	5	-
<b>76.10</b>	<b>Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.</b>					
	7610.10.00	- Doors, windows and their frames and thresholds for doors	KGM	20	5	-
	7610.90.00	- Other	KGM	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>76.11</b>		<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>				
	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	KGM	20	5	-
<b>76.12</b>		<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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>				
	7612.10.00	- Collapsible tubular containers	KGM	20	5	-
	7612.90.00	- Other	KGM	20	5	-
<b>76.13</b>		<b>Aluminium containers for compressed or liquefied gas.</b>				
	7613.00.00	Aluminium containers for compressed or liquefied gas	NMB	20	5	-
<b>76.14</b>		<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>				
	7614.10.00	- With steel core	KGM	20	5	-
	7614.90.00	- Other	KGM	20	5	-
<b>76.15</b>		<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 aluminium.</b>				
	7615.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	KGM	20	5	-
	7615.20.00	- Sanitary ware and parts thereof	KGM	20	5	-
<b>76.16</b>		<b>Other articles of aluminium.</b>				
	7616.10.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	KGM	20	5	-
		- Other:				
	7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	KGM	20	5	-
	7616.99.00	- - Other	KGM	20	5	-

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

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

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

#### **(e) Tubes and pipes**

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

of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1. In this Chapter the expression “refined lead” means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
78.01	Unwrought lead.					
	7801.10.00	- Refined lead	KGM	20	10	-
		- Other:				
	7801.91.00	-- Containing by weight antimony as the principal other element	KGM	20	10	-
	7801.99.00	-- Other	KGM	20	10	-
78.02	Lead waste and scrap.					
	7802.00.00	Lead waste and scrap	KGM	20	10	-
[78.03]						
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.					
		- Plates, sheets, strip and foil:				
	7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	KGM	20	10	-
	7804.19.00	-- Other	KGM	20	10	-
	7804.20.00	- Powders and flakes	KGM	20	10	-
[78.05]						
78.06	Other articles of lead.					
	7806.00.00	Other articles of lead	KGM	20	10	-

## 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 or article or products of other headings.

#### **(b) Profiles**

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

#### **(c) Wire**

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

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

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

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

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

#### **(e) Tubes and pipes**

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

**Subheading Note.**

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

**(a) Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

**(b) Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

**(c) Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
79.01	Unwrought zinc.					
		- Zinc, not alloyed:				
	7901.11.00	- - Containing by weight 99.99% or more of zinc	KGM	20	10	-
	7901.12.00	- - Containing by weight less than 99.99% of zinc	KGM	20	10	-
	7901.20.00	- Zinc alloys	KGM	20	10	-
79.02	Zinc waste and scrap.					
	7902.00.00	Zinc waste and scrap	KGM	20	10	-
79.03	Zinc dust, powders and flakes.					
	7903.10.00	- Zinc dust	KGM	20	10	-
	7903.90.00	- Other	KGM	20	10	-
79.04	Zinc bars, rods, profiles and wire.					
	7904.00.00	Zinc bars, rods, profiles and wire	KGM	20	10	-
79.05	Zinc plates, sheets, strip and foil.					
	7905.00.00	Zinc plates, sheets, strip and foil	KGM	20	10	-
[79.06]						
79.07	Other articles of zinc.					
	7907.00.00	Other articles of zinc	KGM	20	10	-

## CHAPTER 80 TIN AND ARTICLES THEREOF

### **Note.**

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

#### **(a) Bars and rods**

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

#### **(b) Profiles**

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

#### **(c) Wire**

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

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

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

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

#### **(e) Tubes and pipes**

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

**Subheading Note.**

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

**(a) Tin, not alloyed**

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

TABLE - Other elements						
Element			Limiting content % by weight			
Bi		Bismuth				
Cu		Copper		0.1		
				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.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
80.01	Unwrought tin.					
	8001.10.00	- Tin, not alloyed	KGM	20	10	-
	8001.20.00	- Tin alloys	KGM	20	10	-
80.02	Tin waste and scrap.					
	8002.00.00	Tin waste and scrap	KGM	20	10	-
80.03	Tin bars, rods, profiles and wire.					
	8003.00.00	Tin bars, rods, profiles and wire	KGM	20	10	-
[80.04]						
[80.05]						
[80.06]						
80.07	Other articles of tin.					
	8007.00.00	Other articles of tin	KGM	20	10	-

**CHAPTER 81**  
**OTHER BASE METALS; CERMETS; ARTICLES THEREOF**

**Subheading Note.**

1. -Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, mutatis mutandis, to this Chapter.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.					
	8101.10.00	- Powders	KGM	20	10	-
		- Other:				
	8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	KGM	20	10	-
	8101.96.00	- - Wire	KGM	20	10	-
	8101.97.00	- - Waste and scrap	KGM	20	10	-
	8101.99.00	- - Other	KGM	20	10	-
81.02	Molybdenum and articles thereof, including waste and scrap.					
	8102.10.00	- Powders	KGM	20	10	-
		- Other:				
	8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	KGM	20	10	-
	8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	KGM	20	10	-
	8102.96.00	- - Wire	KGM	20	10	-
	8102.97.00	- - Waste and scrap	KGM	20	10	-
	8102.99.00	- - Other	KGM	20	10	-
81.03	Tantalum and articles thereof, including waste and scrap.					
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	KGM	20	10	-
	8103.30.00	- Waste and scrap	KGM	20	10	-
	8103.90.00	- Other	KGM	20	10	-
81.04	Magnesium and articles thereof, including waste and scrap.					
		- Unwrought magnesium:				
	8104.11.00	- - Containing at least 99.8% by weight of magnesium	KGM	20	10	-
	8104.19.00	- - Other	KGM	20	10	-
	8104.20.00	- Waste and scrap	KGM	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	KGM	20	10	-
	8104.90.00	- Other	KGM	20	10	-
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>					
	8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	KGM	20	10	-
	8105.30.00	- Waste and scrap	KGM	20	10	-
	8105.90.00	- Other	KGM	20	10	-
<b>81.06</b>	<b>Bismuth and articles thereof, including waste and scrap.</b>					
	8106.00.00	Bismuth and articles thereof, including waste and scrap	KGM	20	10	-
<b>81.07</b>	<b>Cadmium and articles thereof, including waste and scrap.</b>					
	8107.20.00	- Unwrought cadmium; powders	KGM	20	10	-
	8107.30.00	- Waste and scrap	KGM	20	10	-
	8107.90.00	- Other	KGM	20	10	-
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap.</b>					
	8108.20.00	- Unwrought titanium; powders	KGM	20	10	-
	8108.30.00	- Waste and scrap	KGM	20	10	-
	8108.90.00	- Other	KGM	20	10	-
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap.</b>					
	8109.20.00	- Unwrought zirconium; powders	KGM	20	10	-
	8109.30.00	- Waste and scrap	KGM	20	10	-
	8109.90.00	- Other	KGM	20	10	-
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap.</b>					
	8110.10.00	- Unwrought antimony; powders	KGM	20	10	-
	8110.20.00	- Waste and scrap	KGM	20	10	-
	8110.90.00	- Other	KGM	20	10	-
<b>81.11</b>	<b>Manganese and articles thereof, including waste and scrap.</b>					
	8111.00.00	Manganese and articles thereof, including waste and scrap	KGM	20	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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:				
	8112.12.00	- - Unwrought; powders	KGM	20	10	-
	8112.13.00	- - Waste and scrap	KGM	20	10	-
	8112.19.00	- - Other	KGM	20	10	-
		- Chromium:				
	8112.21.00	- - Unwrought; powders	KGM	20	10	-
	8112.22.00	- - Waste and scrap	KGM	20	10	-
	8112.29.00	- - Other	KGM	20	10	-
		- Thallium:				
	8112.51.00	- - Unwrought; powders	KGM	20	10	-
	8112.52.00	- - Waste and scrap	KGM	20	10	-
	8112.59.00	- - Other	KGM	20	10	-
		- Other:				
	8112.92.00	- - Unwrought; waste and scrap; powders	KGM	20	10	-
	8112.99.00	- - Other	KGM	20	10	-
<b>81.13</b>		<b>Cermets and articles thereof, including waste and scrap.</b>				
	8113.00.00	Cermets and articles thereof, including waste and scrap	KGM	20	10	-

**CHAPTER 82**  
**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;**  
**PARTS THEREOF OF BASE METAL**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>82.01</b>		<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>				
	8201.10.00	- Spades and shovels	NMB	10	-	-
	8201.30.00	- Mattocks, picks, hoes and rakes	NMB	10	-	-
	8201.40.00	- Axes, bill hooks and similar hewing tools	NMB	10	-	-
	8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	NMB	10	-	-
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	NMB	10	-	-
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	NMB	10	-	-
<b>82.02</b>		<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>				
	8202.10.00	- Hand saws	NMB	10	5	-
	8202.20.00	- Band saw blades	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Circular saw blades (including slitting or slottin				
	8202.31.00	- - With working part of steel	NMB	10	5	-
	8202.39.00	- - Other, including parts	NMB	10	5	-
	8202.40.00	- Chain saw blades	NMB	10	5	-
		- Other saw blades:				
	8202.91.00	- - Straight saw blades, for working metal	NMB	10	5	-
	8202.99.00	- - Other	NMB	10	5	-
<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>				
	8203.10.00	- Files, rasps and similar tools	NMB	10	5	-
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	NMB	10	5	-
	8203.30.00	- Metal cutting shears and similar tools	NMB	10	5	-
	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	NMB	10	5	-
<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:				
	8204.11.00	- - Non-adjustable	NMB	10	5	-
	8204.12.00	- - Adjustable	NMB	10	5	-
	8204.20.00	- Interchangeable spanner sockets, with or without handles	NMB	10	5	-
<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 or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks</b>				
	8205.10.00	- Drilling, threading or tapping tools	NMB	10	5	-
	8205.20.00	- Hammers and sledge hammers	NMB	10	5	-
	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	NMB	10	5	-
	8205.40.00	- Screwdrivers	NMB	10	5	-
		- Other hand tools (including glaziers' diamonds):				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8205.51.00	- -Household tools	NMB	10	5	-
	8205.59.00	- - Other	NMB	10	5	-
	8205.60.00	- Blow lamps	NMB	10	5	-
	8205.70.00	- Vices, clamps and the like	NMB	10	5	-
	8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	NMB	10	5	-
<b>82.06</b>	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>					
	8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	NMB	10	5	-
<b>82.07</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:				
	8207.13.00	- - With working part of cermets	NMB	10	5	-
	8207.19.00	- - Other, including parts	NMB	10	5	-
	8207.20.00	- Dies for drawing or extruding metal	NMB	10	5	-
	8207.30.00	- Tools for pressing, stamping or punching	NMB	10	5	-
	8207.40.00	- Tools for tapping or threading	NMB	10	5	-
	8207.50.00	- Tools for drilling, other than for rock drilling	NMB	10	5	-
	8207.60.00	- Tools for boring or broaching	NMB	10	5	-
	8207.70.00	- Tools for milling	NMB	10	5	-
	8207.80.00	- Tools for turning	NMB	10	5	-
	8207.90.00	- Other interchangeable tools	NMB	10	5	-
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances.</b>					
	8208.10.00	- For metal working	NMB	10	5	-
	8208.20.00	- For wood working	NMB	10	5	-
	8208.30.00	- For kitchen appliances or for machines used by the food industry	NMB	10	5	-
	8208.40.00	- For agricultural, horticultural or forestry machines	NMB	10	-	-
	8208.90.00	- Other	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>82.09</b>		<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>				
	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets	KGM	10	5	-
<b>82.10</b>		<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>				
	8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	NMB	10	5	-
<b>82.11</b>		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>				
	8211.10.00	- Sets of assorted articles	NMB	10	5	-
		- Other:				
	8211.91.00	- - Table knives having fixed blades	NMB	10	5	-
	8211.92.00	- - Other knives having fixed blades	NMB	10	5	-
	8211.93.00	- - Knives having other than fixed blades	NMB	10	5	-
	8211.94.00	- - Blades	NMB	10	5	-
	8211.95.00	- - Handles of base metal	NMB	10	5	-
<b>82.12</b>		<b>Razors and razor blades (including razor blade blanks in strips).</b>				
	8212.10.00	- Razors	NMB	10	10	-
	8212.20.00	- Safety razor blades, including razor blade blanks in strips	NMB	10	10	-
	8212.90.00	- Other parts	NMB	10	10	-
<b>82.13</b>		<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>				
	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor	NMB	10	10	-
<b>82.14</b>		<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>				
	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	NMB	10	5	-
	8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	NMB	10	10	-
	8214.90.00	- Other	NMB	10	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>82.15</b>		<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>				
	8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	NMB	10	5	-
	8215.20.00	- Other sets of assorted articles - Other:	NMB	10	5	-
	8215.91.00	- - Plated with precious metal	NMB	10	5	-
	8215.99.00	- -Other	NMB	10	5	-

**CHAPTER 83**  
**MISCELLANEOUS ARTICLES OF BASE METAL**

**Notes.**

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>83.01</b>		<b>Padlocks and locks (key, combination or electrical-ly 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>				
	8301.10.00	- Padlocks	NMB	20	10	-
	8301.20.00	- Locks of a kind used for motor vehicles	NMB	20	10	-
	8301.30.00	- Locks of a kind used for furniture	NMB	20	10	-
	8301.40.00	- Other locks	NMB	20	10	-
	8301.50.00	- Clasps and frames with clasps, incorporating locks	NMB	20	10	-
	8301.60.00	- Parts	NMB	20	10	-
	8301.70.00	- Keys presented separately	NMB	20	10	-
<b>83.02</b>		<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat- racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>				
	8302.10.00	- Hinges	NMB	20	10	-
	8302.20.00	- Castors	NMB	20	10	-
	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	NMB	20	10	-
		- Other mountings, fittings and similar articles:				
	8302.41.00	- - Suitable for buildings	KGM	20	10	-
	8302.42.00	- - Other, suitable for furniture	KGM	20	10	-
	8302.49.00	- - Other	KGM	20	10	-
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	NMB	20	10	-
	8302.60.00	- Automatic door closers	NMB	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>83.03</b>		<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>				
	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	NMB	20	10	-
<b>83.04</b>		<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>				
	8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	NMB	20	10	-
<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 metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>				
	8305.10.00	- Fittings for loose-leaf binders or files	KGM	20	10	-
	8305.20.00	- Staples in strips	KGM	20	10	-
	8305.90.00	- Other, including parts	KGM	20	10	-
<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>				
	8306.10.00	- Bells, gongs and the like	NMB	20	10	-
		- - Statuettes and other ornaments:				
	8306.21.00	- - Plated with precious metal	NMB	20	10	-
	8306.29.00	- - Other	NMB	20	10	-
	8306.30.00	- Photograph, picture or similar frames; mirrors	NMB	20	10	-
<b>83.07</b>		<b>Flexible tubing of base metal, with or without fittings.</b>				
	8307.10.00	- Of iron or steel	KGM	20	10	-
	8307.90.00	- Of other base metal	KGM	20	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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 or clothing accessories, footwear, jewellery, wrist- watches,books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>				
	8308.10.00	- Hooks, eyes and eyelets	KGM	20	10	-
	8308.20.00	- Tubular or bifurcated rivets	KGM	20	10	-
	8308.90.00	- Other, including parts	KGM	20	10	-
<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>				
	8309.10.00	- Crown corks	KGM	20	10	-
	8309.90.00	- Other	KGM	20	10	-
<b>83.10</b>		<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>				
	8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	KGM	20	10	-
<b>83.11</b>		<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, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>				
	8311.10.00	- Coated electrodes of base metal, for electric arc-welding	KGM	20	10	-
	8311.20.00	- Cored wire of base metal, for electric arc-welding	KGM	20	10	-
	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	KGM	20	10	-
	8311.90.00	- Other	KGM	20	10	-

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

**Notes.**

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (i) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliances cited in the headings of Chapter 84 or 85.
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**CHAPTER 84**  
**NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;**  
**PARTS THEREOF**

**Notes.**

1. This Chapter does not cover:
  - (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Vacuum cleaners of heading 85.08;
  - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
  - (g) Radiator for the articles of Section XVII; or
  - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group. Heading 84.19 does not, however, cover:
  - (a) Germination plant, incubators or brooders (heading 84.36);
  - (b) Grain dampening machines (heading 84.37);
  - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
  - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
  - (e) Machinery, plant or laboratory equipments designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary. Heading 84.22 does not cover:
    - (a) Sewing machines for closing bags or similar containers (heading 84.52); or
    - (b) Office machinery of heading 84.72. Heading 84.24 does not cover:
      - (a) Ink-jet printing machines (heading 84.43); or
      - (b) Water-jet cutting machines (heading 84.56).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machine capable of :
  - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program; (ii) Being freely programmed in accordance with the requirement of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to 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 :
  - (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and
- (C) (iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set in Note 5 (C) above :
  - (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purpose of classification, to be treated as if its principal purpose were its sole purpose.  
 Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 8 9 (a) and 8 9 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices”

also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purpose of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

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

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

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

#### Subheading Notes.

- 1.- For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme."
- 2.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 3.- For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81."
- 4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding
- 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.01</b>		<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>				
	8401.10.00	- Nuclear reactors	NMB	50	10	-
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	NMB	50	10	-
	8401.30.00	- Fuel elements (cartridges), non-irradiated	NMB	50	10	-
	8401.40.00	- Parts of nuclear reactors	NMB	50	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.02</b>		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>				
		- Steam or other vapour generating boilers:				
	8402.11.00	- - Watertube boilers with a steam production exceeding 45 t per hour	NMB	20	-	-
	8402.12.00	- - Watertube boilers with a steam production not exceeding 45 t per hour	NMB	20	-	-
	8402.19.00	- - Other vapour generating boilers, including hybrid boilers	NMB	20	-	-
	8402.20.00	- Super-heated water boilers	NMB	20	-	-
	8402.90.00	- Parts	NMB	10	5	-
<b>84.03</b>		<b>Central heating boilers other than those of heading 84.02.</b>				
	8403.10.00	- Boilers	NMB	20	-	-
	8403.90.00	- Parts	NMB	10	5	-
<b>84.04</b>		<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>				
	8404.10.00	- Auxiliary plant for use with boilers of 8402 or 8403	NMB	10	5	-
	8404.20.00	- Condensers for steam or other vapour power units	NMB	20	-	-
	8404.90.00	- Parts	NMB	10	5	-
<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>				
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	NMB	20	5	-
	8405.90.00	- Parts	NMB	10	5	-
<b>84.06</b>		<b>Steam turbines and other vapour turbines.</b>				
	8406.10.00	- Turbines for marine propulsion	NMB	20	5	-
		- Other turbines:				
	8406.81.00	- - Of an output exceeding 40 MW	NMB	20	5	-
	8406.82.00	- - Of an output not exceeding 40 MW	NMB	20	5	-
	8406.90.00	- Parts	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>				
	8407.10.00	- Aircraft engines	NMB	-	-	-
		- Marine propulsion engines:				
	8407.21.00	- - Outboard motors	NMB	10	5	-
	8407.29.00	- - Other	NMB	10	5	-
		-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87				
	8407.31.00	- - Of a cylinder capacity not exceeding 50 cc	NMB	10	5	-
	8407.32.00	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	NMB	10	5	-
	8407.33.00	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	NMB	10	5	-
	8407.34.00	- - Of a cylinder capacity exceeding 1,000 cc	NMB	10	5	-
	8407.90.00	- Other engines	NMB	10	5	-
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>				
	8408.10.00	- Marine propulsion engines	NMB	10	5	-
	8408.20.00	- Engines of a kind used for the propulsion of vehicles of chapter 87	NMB	10	5	-
	8408.90.00	- Other engines	NMB	10	5	-
<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>				
	8409.10.00	- For aircraft engines	NMB	-	-	-
		- Other:				
	8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	NMB	10	5	-
	8409.99.00	- - Other	NMB	10	5	-
<b>84.10</b>		<b>Hydraulic turbines, water wheels, and regulators therefor.</b>				
		- Hydraulic turbines and water wheels:				
	8410.11.00	- - Of a power not exceeding 1,000 kw	NMB	-	-	-
	8410.12.00	- - Of a power exceeding 1,000 kw but not exceeding 10,000 kw	NMB	-	-	-
	8410.13.00	- - Of a power exceeding 10,000 kw	NMB	-	-	-
	8410.90.00	- Parts, including regulators	NMB	-	-	-
<b>84.11</b>		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>				
		- Turbo-jets:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8411.11.00	- - Of a thrust not exceeding 25 kn	NMB	-	-	-
	8411.12.00	- - Of a thrust exceeding 25 kn	NMB	-	-	-
		- Turbo-propellers:				
	8411.21.00	- - Of a power not exceeding 1,100 kw	NMB	-	-	-
	8411.22.00	- - Of a power exceeding 1,100 kw	NMB	-	-	-
		- Other gas turbines:				
	8411.81.00	- - Of a power not exceeding 5,000 kw	NMB	-	-	-
	8411.82.00	- - Of a power exceeding 5,000 kw	NMB	-	-	-
		- Parts:				
	8411.91.00	- - Of turbo-jets or turbo-propellers	NMB	-	-	-
	8411.99.00	- - Other	NMB	-	-	-
<b>84.12</b>	<b>Other engines and motors.</b>					
	8412.10.00	- Reaction engines other than turbo-jets	NMB	20	5	-
		- Hydraulic power engines and motors:				
	8412.21.00	- - Linear acting (cylinders)	NMB	20	5	-
	8412.29.00	- - Other	NMB	20	5	-
		- Pneumatic power engines and motors:				
	8412.31.00	- - Linear acting (cylinders)	NMB	20	5	-
	8412.39.00	- - Other	NMB	20	5	-
	8412.80.00	- Other	NMB	20	5	-
	8412.90.00	- Parts	NMB	10	5	-
<b>84.13</b>	<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>					
		- Pumps fitted or designed to be fitted with a measu				
	8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling- stations or in garages	NMB	10	-	-
	8413.19.00	- - Other	NMB	10	-	-
	8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	NMB	10	-	-
	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	NMB	10	-	-
	8413.40.00	- Concrete pumps	NMB	10	-	-
	8413.50.00	- Other reciprocating positive displacement pumps	NMB	10	-	-
	8413.60.00	- Other rotary positive displacement pumps	NMB	10	-	-
	8413.70.00	- Other centrifugal pumps	NMB	10	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other pumps; liquid elevators:				
	8413.81.00	- - Pumps	NMB	10	-	-
	8413.82.00	- - Liquid elevators	NMB	10	-	-
		- Parts:				
	8413.91.00	- - Of pumps	NMB	10	5	-
	8413.92.00	- - Of liquid elevators	NMB	10	5	-
<b>84.14</b>	<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>					
	8414.10.00	- Vacuum pumps	NMB	20	5	-
	8414.20.00	- Hand- or foot-operated air pumps	NMB	20	5	-
	8414.30.00	- Compressors of a kind used in refrigerating equipment	NMB	20	5	-
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	NMB	20	5	-
		- Fans:				
	8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 w	NMB	20	5	-
	8414.59.00	- - Other	NMB	20	5	-
	8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	NMB	20	5	-
	8414.80.00	- Other	NMB	20	5	-
	8414.90.00	- Parts	NMB	10	5	-
<b>84.15</b>	<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>					
	8415.10.00	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self- contained or "split-system"	NMB	20	5	-
	8415.20.00	- Of a kind used for persons, in motor vehicles	NMB	20	5	-
		- Other:				
	8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	NMB	20	5	-
	8415.82.00	- - Other, incorporating a refrigerating unit	NMB	20	5	-
	8415.83.00	- - Not incorporating a refrigerating unit	NMB	20	5	-
	8415.90.00	- Parts	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.16</b>		<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>				
	8416.10.00	- Furnace burners for liquid fuel	NMB	20	-	-
	8416.20.00	- Other furnace burners, including combination burners	NMB	20	-	-
	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	NMB	20	-	-
	8416.90.00	- Parts	NMB	10	5	-
<b>84.17</b>		<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>				
	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	NMB	20	-	-
	8417.20.00	- Bakery ovens, including biscuit ovens	NMB	20	-	-
	8417.80.00	- Other	NMB	20	-	-
	8417.90.00	- Parts	NMB	10	5	-
<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>				
	8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	NMB	20	5	-
		- Refrigerators, household type:				
	8418.21.00	- - Compression-type	NMB	20	5	-
	8418.29.00	- - Other	NMB	20	5	-
	8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity	NMB	20	5	-
	8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	NMB	20	5	-
	8418.50.00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	NMB	20	5	-
		- Other refrigerating or freezing equipment; heat pumps:				
	8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	NMB	20	5	-
	8418.69	- - Other:				
	8418.69.10	- - -Ice making machinery	NMB	20	5	-
	8418.69.20	- - -Water Cooler	NMB	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8418.69.90	-- Other	NMB	20	5	-
		- Parts:				
	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	NMB	20	5	-
	8418.99.00	-- Other	NMB	20	5	-
<b>84.19</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>					
		- Instantaneous or storage water heaters, non-electric:				
	8419.11.00	-- Instantaneous gas water heaters	NMB	20	5	-
	8419.19.00	-- Other	NMB	20	5	-
	8419.20.00	- Medical, surgical or laboratory sterilisers	NMB	-	-	-
		- Dryers:				
	8419.31.00	-- For agricultural products	NMB	-	-	-
	8419.32.00	-- For wood, paper pulp, paper or paperboard	NMB	20	5	-
	8419.39.00	-- Other	NMB	20	5	-
	8419.40.00	- Distilling or rectifying plant	NMB	20	5	-
	8419.50.00	- Heat exchange units	NMB	20	5	-
	8419.60.00	- Machinery for liquefying air or other gases	NMB	20	5	-
		- Other machinery, plant and equipment:				
	8419.81.00	-- For making hot drinks or for cooking or heating food	NMB	20	5	-
	8419.89.00	-- Other	NMB	20	5	-
	8419.90.00	- Parts	NMB	10	5	-
<b>84.20</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>					
	8420.10.00	- Calendering or other rolling machines	NMB	20	5	-
		- Parts:				
	8420.91.00	-- Cylinders	NMB	20	5	-
	8420.99.00	-- Other	NMB	20	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.21</b>		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>				
		- Centrifuges, including centrifugal dryers:				
	8421.11.00	- - Cream separators	NMB	10	5	-
	8421.12.00	- - Clothes-dryers	NMB	10	5	-
	8421.19.00	- - Other	NMB	10	5	-
		- Filtering or purifying machinery and apparatus for liquid :				
	8421.21.00	- - For filtering or purifying water	NMB	10	5	-
	8421.22.00	- - For filtering or purifying beverages other than water	NMB	10	5	-
	8421.23.00	- - Oil or petrol-filters for internal combustion engines	NMB	10	5	-
	8421.29	- - Other				
	8421.29.10	- - -Oil filter for btc 8429.11.00 to btc 8430.69.00:	NMB	10	5	-
	8421.29.90	- - -Other	NMB	10	5	-
		- Filtering or purifying machinery and apparatus for				
	8421.31.00	- - Intake air filters for internal combustion engines	NMB	10	5	-
	8421.39.00	- - Other	NMB	10	5	-
		-Parts:				
	8421.91.00	- - Of centrifuges, including centrifugal dryers	NMB	10	5	-
	8421.99.00	- - Other	NMB	10	5	-
<b>84.22</b>		<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:				
	8422.11.00	- - Of the household type	NMB	10	-	-
	8422.19.00	- - Other	NMB	10	-	-
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.23</b>	8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	NMB	10	-	-
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	NMB	10	-	-
	8422.90.00	- Parts	NMB	10	-	-
	<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>					
	8423.10.00	- Personal weighing machines, including baby scales; household scales	NMB	20	5	-
	8423.20.00	- Scales for continuous weighing of goods on conveyors	NMB	20	5	-
	8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	NMB	20	5	-
		- Other weighing machinery:				
	8423.81.00	- -Having a maximum weighing capacity not exceeding 30 kg	NMB	20	5	-
	8423.82.00	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	NMB	20	5	-
<b>84.24</b>	8423.89.00	- -Other	NMB	20	5	-
	8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	NMB	20	5	-
	<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>					
	8424.10.00	- Fire extinguishers, whether or not charged	NMB	10	5	-
	8424.20.00	- Spray guns and similar appliances	NMB	10	5	-
	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	NMB	10	5	-
		- Agricultural or horticultural sprayers :				
	8424.41.00	- -Portable sprayers	NMB	10	5	-
	8424.49.00	- -Other	NMB	10	5	-
		- Other appliances:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8424.82.00	- -Agricultural or horticultural	NMB	10	-	-
	8424.89.00	- - Other	NMB	10	-	-
	8424.90	- Parts:				
	8424.90.10	- - -Parts of agricultural or horticultural appliances	NMB	10	5	-
	8424.90.20	- - -Parts of other appliances	NMB	10	5	-
<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				
	8425.11.00	- - Powered by electric motor	NMB	10	5	-
	8425.19.00	- - Other	NMB	10	5	-
		- Winches; capstans:				
	8425.31.00	- - Powered by electric motor	NMB	10	5	-
	8425.39.00	- - Other	NMB	10	5	-
		- Jacks; hoists of a kind used for raising vehicles:				
	8425.41.00	- - Built-in jacking systems of a type used in garages	NMB	10	5	-
	8425.42.00	- - Other jacks and hoists, hydraulic	NMB	10	5	-
	8425.49.00	- - Other	NMB	10	5	-
<b>84.26</b>	<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:				
	8426.11.00	- - Overhead travelling cranes on fixed support	NMB	-	-	-
	8426.19.00	- - Other	NMB	-	-	-
	8426.20.00	- Tower cranes	NMB	-	-	-
	8426.30.00	- Portal or pedestal jib cranes	NMB	-	-	-
		- Other machinery, self-propelled:				
	8426.41.00	- - On tyres	NMB	-	-	-
	8426.49.00	- - Other	NMB	-	-	-
		- Other machinery:				
	8426.91.00	- - Designed for mounting on road vehicles	NMB	-	-	-
	8426.99.00	- - Other	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.27</b>		<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>				
	8427.10.00	- Self-propelled trucks powered by an electric motor	NMB	-	-	-
	8427.20.00	- Other self-propelled trucks	NMB	-	-	-
	8427.90.00	- Other trucks	NMB	-	-	-
<b>84.28</b>		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>				
	8428.10.00	- Lifts and skip hoists	NMB	-	-	-
	8428.20.00	- Pneumatic elevators and conveyors	NMB	-	-	-
		- Other continuous-action elevators and conveyors, for goods or materials:				
	8428.31.00	- - Specially designed for underground use	NMB	-	-	-
	8428.32.00	- - Other, bucket type	NMB	-	-	-
	8428.33.00	- -Other, belt type	NMB	-	-	-
	8428.39.00	- - Other	NMB	-	-	-
	8428.40.00	- Escalators and moving walkways	NMB	-	-	-
	8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	NMB	-	-	-
	8428.90.00	- Other machinery	NMB	-	-	-
<b>84.29</b>		<b>Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>				
		- Bulldozers and angledozers:				
	8429.11.00	- - Track laying	NMB	-	-	-
	8429.19.00	- - Other	NMB	-	-	-
	8429.20.00	- Graders and levellers	NMB	-	-	-
	8429.30.00	- Scrapers	NMB	-	-	-
	8429.40.00	- Tamping machines and road rollers	NMB	-	-	-
		- Mechanical shovels, excavators and shovel loaders:				
	8429.51.00	- - Front-end shovel loaders	NMB	-	-	-
	8429.52.00	- - Machinery with a 360 degree revolving superstructure	NMB	-	-	-
	8429.59.00	- - Other	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.30</b>		<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 snowblowers.</b>				
	8430.10.00	- Pile-drivers and pile-extractors	NMB	-	-	-
	8430.20.00	- Snow-ploughs and snow-blowers	NMB	-	-	-
		- Coal or rock cutters and tunnelling machinery:				
	8430.31.00	- - Self-propelled	NMB	-	-	-
	8430.39.00	- - Other	NMB	-	-	-
		- Other boring or sinking machinery:				
	8430.41.00	- - Self-propelled	NMB	-	-	-
	8430.49.00	- - Other	NMB	-	-	-
	8430.50.00	- Other machinery, self-propelled	NMB	-	-	-
		- Other machinery, not self-propelled:				
	8430.61.00	- - Tamping or compacting machinery	NMB	-	-	-
	8430.69.00	- - Other	NMB	-	-	-
<b>84.31</b>		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>				
	8431.10.00	- Of machinery of heading 84.25	NMB	10	5	-
	8431.20.00	- Of machinery of heading 84.27	NMB	10	5	-
		- Of machinery of heading 84.28 :				
	8431.31.00	- - Of lifts, skip hoists or escalators	NMB	10	5	-
	8431.39.00	- - Other	NMB	10	5	-
		- Of machinery of heading 84.26, 84.29 or 84.30 :				
	8431.41.00	- - Buckets, shovels, grabs and grips	NMB	10	5	-
	8431.42.00	- - Bulldozer or angledozer blades	NMB	10	5	-
	8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	NMB	10	5	-
	8431.49.00	- - Other	NMB	10	5	-
<b>84.32</b>		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>				
	8432.10.00	- Ploughs	NMB	-	-	-
		- Harrows, scarifiers, cultivators, weeders and hoes				
	8432.21.00	- - Disc harrows	NMB	-	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8432.29	- - Other:				
	8432.29.10	- - -Power tillers	NMB	-	-	-
	8432.29.90	- - - Other	NMB	-	-	-
		- Seeders, planters and transplanters:				
	8432.31.00	- - No-till direct seeders, planters and transplanters	NMB	-	-	-
	8432.39.00	- - Other	NMB	-	-	-
		- Manure spreaders and fertiliser distributors:				
	8432.41.00	- - Manure spreaders	NMB	-	-	-
	8432.42.00	- - Fertiliser distributors	NMB	-	-	-
	8432.80.00	- Other machinery	NMB	-	-	-
	8432.90.00	- Parts	NMB	10	5	-
<b>84.33</b>	<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 84.37.</b>					
		- Mowers for lawns, parks or sports-grounds:				
	8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	NMB	-	-	-
	8433.19.00	- - Other	NMB	-	-	-
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	NMB	-	-	-
	8433.30.00	- Other haymaking machinery	NMB	-	-	-
	8433.40.00	- Straw or fodder balers, including pick-up balers	NMB	-	-	-
		- Other harvesting machinery; threshing machinery:				
	8433.51.00	- - Combine harvester-threshers	NMB	-	-	-
	8433.52.00	- - Other threshing machinery	NMB	-	-	-
	8433.53.00	- - Root or tuber harvesting machines	NMB	-	-	-
	8433.59.00	- - Other	NMB	-	-	-
	8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	NMB	-	-	-
	8433.90.00	- Parts	NMB	10	5	-
<b>84.34</b>	<b>Milking machines and dairy machinery.</b>					
	8434.10.00	- Milking machines	NMB	10	-	-
	8434.20.00	- Dairy machinery	NMB	10	-	-
	8434.90.00	- Parts	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>				
	8435.10.00	- Machinery	NMB	10	-	-
	8435.90.00	- Parts	NMB	10	5	-
<b>84.36</b>		<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>				
	8436.10.00	- Machinery for preparing animal feeding stuffs	NMB	10	-	-
		- Poultry-keeping machinery; poultry incubators and				
	8436.21.00	- - Poultry incubators and brooders	NMB	10	-	-
	8436.29.00	- - Other	NMB	10	-	-
	8436.80.00	- Other machinery	NMB	10	-	-
		- Parts:				
	8436.91.00	- - Of poultry-keeping machinery or poultry incubators and brooders	NMB	10	5	-
	8436.99.00	- - Other	NMB	10	5	-
<b>84.37</b>		<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>				
	8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	NMB	10	-	-
	8437.80	- Other machinery:				
	8437.80.10	- - - Rice huller and husking machine	NMB	10	-	-
	8437.80.20	- - -Flour-mill	NMB	10	-	-
	8437.80.90	- - -Other	NMB	10	-	-
	8437.90.00	- Parts	NMB	10	5	-
<b>84.38</b>		<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>				
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	NMB	10	-	-
	8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8438.30.00	- Machinery for sugar manufacture	NMB	10	5	-
	8438.40.00	- Brewery machinery	NMB	10	5	-
	8438.50.00	- Machinery for the preparation of meat or poultry	NMB	10	5	-
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	NMB	10	5	-
	8438.80.00	- Other machinery	NMB	10	5	-
	8438.90.00	- Parts	NMB	10	5	-
<b>84.39</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>					
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	NMB	10	-	-
	8439.20.00	- Machinery for making paper or paperboard	NMB	10	-	-
	8439.30.00	- Machinery for finishing paper or paperboard	NMB	10	-	-
		- Parts:				
	8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	NMB	10	5	-
	8439.99.00	- - Other	NMB	10	5	-
<b>84.40</b>	<b>Book-binding machinery, including book-sewing machines.</b>					
	8440.10.00	- Machinery	NMB	10	-	-
	8440.90.00	- Parts	NMB	10	5	-
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>					
	8441.10.00	- Cutting machines	NMB	10	-	-
	8441.20.00	- Machines for making bags, sacks or envelopes	NMB	10	-	-
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	NMB	10	-	-
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	NMB	10	-	-
	8441.80.00	- Other machinery	NMB	10	-	-
	8441.90.00	- Parts	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.42</b>		<b>Machinery, apparatus and equipment (other than the machine of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>				
	8442.30.00	- Machinery, apparatus and equipment	NMB	10	-	-
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	NMB	10	5	-
	8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	NMB	10	-	-
<b>84.43</b>		<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>				
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :				
	8443.11.00	- - Offset printing machinery, reel-fed	NMB	10	-	-
	8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36cm in the unfolded state)	NMB	10	-	-
	8443.13.00	- - Other offset printing machinery	NMB	10	-	-
	8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	NMB	10	-	-
	8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	NMB	10	-	-
	8443.16.00	- - Flexographic printing machinery	NMB	10	-	-
	8443.17.00	- - Gravure printing machinery	NMB	10	-	-
	8443.19.00	- - Other	NMB	10	-	-
		- Other printers, copying machines and facsimile machines, whether or not combined :				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8443.31.00	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	NMB	10	5	-
	8443.32.00	- - Other, capable of connecting to an automatic data processing machine or to a network	NMB	-	-	-
	8443.39.00	- - Other	NMB	10	5	-
		- Parts and accessories:				
	8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	NMB	10	5	-
	8443.99	- - Other:				
	8443.99.10	- - -Parts and accessories of photocopying machinery	KGM	10	5	-
	8443.99.20	- - -Parts and accessories of BTC code 8443.31.00	KGM	10	5	-
	8443.99.30	- - -Parts and accessories of BTC code 8443.32.00	KGM	10	5	-
	8443.99.90	- - -Other	KGM	10	5	-
<b>84.44</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>					
	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials	NMB	10	-	-
<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 84.46 or 84.47.</b>					
		- Machines for preparing textile fibres:				
	8445.11.00	- - Carding machines	NMB	10	-	-
	8445.12.00	- - Combing machines	NMB	10	-	-
	8445.13.00	- - Drawing or roving machines	NMB	10	-	-
	8445.19.00	- - Other	NMB	10	-	-
	8445.20.00	- Textile spinning machines	NMB	10	-	-
	8445.30.00	- Textile doubling or twisting machines	NMB	10	-	-
	8445.40.00	- Textile winding (including weft-winding) or reeling machines	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8445.90.00	- Other	NMB	10	-	-
<b>84.46</b>		<b>Weaving machines (looms).</b>				
	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	NMB	10	-	-
		- For weaving fabrics of a width exceeding 30 cm, sh				
	8446.21.00	- - Power looms	NMB	10	-	-
	8446.29.00	- - Other	NMB	10	-	-
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	NMB	10	-	-
<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:				
	8447.11.00	- - With cylinder diameter not exceeding 165 mm	NMB	10	-	-
	8447.12.00	- - With cylinder diameter exceeding 165 mm	NMB	10	-	-
	8447.20.00	- Flat knitting machines; stitch-bonding machines	NMB	10	-	-
	8447.90.00	- Other	NMB	10	-	-
<b>84.48</b>		<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>				
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or				
	8448.11.00	- - Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	NMB	10	5	-
	8448.19.00	- - Other	NMB	10	5	-
	8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	NMB	10	5	-
		- Parts and accessories of machines of heading 84.45				
	8448.31.00	- - Card clothing	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	NMB	10	5	-
	8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	NMB	10	5	-
	8448.39.00	- - Other	NMB	10	5	-
		- Parts and accessories of weaving machines (looms)				
	8448.42.00	- - Reeds for looms, healds and heald-frames	NMB	10	5	-
	8448.49.00	- - Other	NMB	10	5	-
		- Parts and accessories of machines of heading 84.47				
	8448.51.00	- - Sinkers, needles and other articles used in forming stitches	NMB	10	5	-
	8448.59.00	- - Other	NMB	10	5	-
<b>84.49</b>	<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>					
	8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	NMB	10	-	-
<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 exceedi				
	8450.11.00	- - Fully-automatic machines	NMB	10	5	-
	8450.12.00	- - Other machines, with built-in centrifugal drier	NMB	10	5	-
	8450.19.00	- - Other	NMB	10	5	-
	8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	NMB	10	5	-
	8450.90.00	- Parts	NMB	10	5	-
<b>84.51</b>	<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>					

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8451.10.00	- Dry-cleaning machines	NMB	10	5	-
		- Drying machines:				
	8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	NMB	10	5	-
	8451.29.00	- - Other	NMB	10	5	-
	8451.30.00	- Ironing machines and presses (including fusing presses)	NMB	10	5	-
	8451.40.00	- Washing, bleaching or dyeing machines	NMB	10	5	-
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	NMB	10	5	-
	8451.80.00	- Other machinery	NMB	10	5	-
	8451.90.00	- Parts	NMB	10	5	-
<b>84.52</b>	<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>					
	8452.10.00	- Sewing machines of the household type	NMB	10	-	-
		- Other sewing machines:				
	8452.21.00	- - Automatic units	NMB	10	-	-
	8452.29.00	- - Other	NMB	10	-	-
	8452.30.00	- Sewing machine needles	NMB	10	-	-
	8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	NMB	10	-	-
<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>					
	8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	NMB	10	-	-
	8453.20.00	- Machinery for making or repairing footwear	NMB	10	-	-
	8453.80.00	- Other machinery	NMB	10	-	-
	8453.90.00	- Parts	NMB	10	5	-
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>					
	8454.10.00	- Converters	NMB	10	-	-
	8454.20.00	- Ingot moulds and ladles	NMB	10	-	-
	8454.30.00	- Casting machines	NMB	10	-	-
	8454.90.00	- Parts	NMB	10	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
84.55	Metal-rolling mills and rolls therefor.					
	8455.10.00	- Tube mills	NMB	10	-	-
		- Other rolling mills:				
	8455.21.00	- - Hot or combination hot and cold	NMB	10	-	-
	8455.22.00	- - Cold	NMB	10	-	-
	8455.30.00	- Rolls for rolling mills	NMB	10	-	-
	8455.90.00	- Other parts	NMB	10	5	-
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.					
		- Operated by laser or other light or photon beam processes:				
	8456.11.00	- - Operated by lase	NMB	10	-	-
	8456.12.00	- - Operated by other light or photon beam processes	NMB	10	-	-
	8456.20.00	- Operated by ultrasonic processes	NMB	10	-	-
	8456.30.00	- Operated by electro-discharge processes	NMB	10	-	-
	8456.40.00	- Operated by plasma arc processes	NMB	10	-	-
	8456.50.00	- Water-jet cutting machines	NMB	10	-	-
	8456.90.00	- Other	NMB	10	-	-
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.					
	8457.10.00	- Machining centres	NMB	10	-	-
	8457.20.00	- Unit construction machines (single station)	NMB	10	-	-
	8457.30.00	- Multi-station transfer machines	NMB	10	-	-
84.58	Lathes (including turning centres) for removing metal.					
		- Horizontal lathes:				
	8458.11.00	- - Numerically controlled	NMB	10	-	-
	8458.19.00	- - Other	NMB	10	-	-
		- Other lathes:				
	8458.91.00	- - Numerically controlled	NMB	10	-	-
	8458.99.00	- - Other	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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 84.58.</b>				
	8459.10.00	- Way-type unit head machines	NMB	10	-	-
		- Other drilling machines:				
	8459.21.00	- - Numerically controlled	NMB	10	-	-
	8459.29.00	- - Other	NMB	10	-	-
		- Other boring-milling machines:				
	8459.31.00	- - Numerically controlled	NMB	10	-	-
	8459.39.00	- - Other	NMB	10	-	-
		- Other boring machines:				
	8459.41.00	- - Numerically controlled	NMB	10	-	-
	8459.49.00	- -Other	NMB	10	-	-
		- Milling machines, knee-type:				
	8459.51.00	- - Numerically controlled	NMB	10	-	-
	8459.59.00	- - Other	NMB	10	-	-
		- Other milling machines:				
	8459.61.00	- - Numerically controlled	NMB	10	-	-
	8459.69.00	- - Other	NMB	10	-	-
	8459.70.00	- Other threading or tapping machines	NMB	10	-	-
<b>84.60</b>		<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 84.61.</b>				
		- Flat-surface grinding machines:				
	8460.12.00	- - Numerically controlled	NMB	10	-	-
	8460.19.00	- - Other	NMB	10	-	-
		- Other grinding machines:				
	8460.22.00	- -Centreless grinding machines, numerically controlled	NMB	10	-	-
	8460.23.00	- - Other cylindrical grinding machines, numerically controlled	NMB	10	-	-
	8460.24.00	- - Other, numerically controlled	NMB	10	-	-
	8460.29.00	- - Other	NMB	10	-	-
		- Sharpening (tool or cutter grinding) machines:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
84.61	8460.31.00	- - Numerically controlled	NMB	10	-	-
	8460.39.00	- - Other	NMB	10	-	-
	8460.40.00	- Honing or lapping machines	NMB	10	-	-
	8460.90.00	- Other	NMB	10	-	-
	<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>					
	8461.20.00	- Shaping or slotting machines	NMB	10	-	-
	8461.30.00	- Broaching machines	NMB	10	-	-
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	NMB	10	-	-
	8461.50.00	- Sawing or cutting-off machines	NMB	10	-	-
	8461.90.00	- Other	NMB	10	-	-
84.62	<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>					
	8462.10.00	- Forging or die-stamping machines (including presses) and hammers - Bending, folding, straightening or flattening machines (including presses)	NMB	10	-	-
	8462.21.00	- - Numerically controlled	NMB	10	-	-
	8462.29.00	- - Other - Shearing machines (including presses), other than combined punching and shearing machines :	NMB	10	-	-
	8462.31.00	- - Numerically controlled	NMB	10	-	-
	8462.39.00	- - Other - Punching or notching machines (including presses), including combined punching and shearing machines :	NMB	10	-	-
	8462.41.00	- - Numerically controlled	NMB	10	-	-
	8462.49.00	- -Other - Other:	NMB	10	-	-
	8462.91.00	- - Hydraulic presses	NMB	10	-	-
	8462.99.00	- - Other	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
84.63	Other machine-tools for working metal or cermets, without removing material.					
	8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	NMB	10	-	-
	8463.20.00	- Thread rolling machines	NMB	10	-	-
	8463.30.00	- Machines for working wire	NMB	10	-	-
	8463.90.00	- Other	NMB	10	-	-
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.					
	8464.10.00	- Sawing machines	NMB	10	-	-
	8464.20.00	- Grinding or polishing machines	NMB	10	-	-
	8464.90.00	- Other	NMB	10	-	-
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.					
	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	NMB	10	-	-
	8465.20.00	- Machining centres	NMB	10	-	-
		- Other:				
	8465.91.00	-- Sawing machines	NMB	10	-	-
	8465.92.00	-- Planing, milling or moulding (by cutting) machines	NMB	10	-	-
	8465.93.00	-- Grinding, sanding or polishing machines	NMB	10	-	-
	8465.94.00	-- Bending or assembling machines	NMB	10	-	-
	8465.95.00	-- Drilling or morticing machines	NMB	10	-	-
	8465.96.00	-- Splitting, slicing or paring machines	NMB	10	-	-
	8465.99.00	-- Other	NMB	10	-	-
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machine; tool holders for any type of tool for working in the hand.					
	8466.10.00	- Tool holders and self-opening dieheads	NMB	10	5	-
	8466.20.00	- Work holders	NMB	10	5	-
	8466.30.00	- Dividing heads and other special attachments for machines	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other:				
	8466.91.00	- - For machines of heading 84.64	NMB	10	5	-
	8466.92.00	- - For machines of heading 84.65	NMB	10	5	-
	8466.93.00	- - For machines of headings 84.56 to 84.61	NMB	10	5	-
	8466.94.00	- - For machines of heading 84.62 or 84.63	NMB	10	5	-
<b>84.67</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non- electric motor.</b>					
		- Pneumatic:				
	8467.11.00	- - Rotary type (including combined rotary-percussion)	NMB	10	-	-
	8467.19.00	- - Other	NMB	10	-	-
		- With self-contained electric motor:				
	8467.21.00	- - Drills of all kinds	NMB	10	-	-
	8467.22.00	- Saws	NMB	10	-	-
	8467.29.00	- -Other	NMB	10	-	-
		- Other tools:				
	8467.81.00	- - Chain saws	NMB	10	-	-
	8467.89.00	- - Other	NMB	10	-	-
		- Parts:				
	8467.91.00	- - Of chain saws	NMB	10	5	-
	8467.92.00	- - Of pneumatic tools	NMB	10	5	-
	8467.99.00	- - Other	NMB	10	5	-
<b>84.68</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>					
	8468.10.00	- Hand-held blow pipes	NMB	10	-	-
	8468.20.00	- Other gas-operated machinery and apparatus	NMB	10	-	-
	8468.80.00	- Other machinery and apparatus	NMB	10	-	-
	8468.90.00	- Parts	NMB	10	5	-
<b>[84.69]</b>						

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions - Other electronic calculating machines:	NMB	10	5	-
	8470.21.00	- - Incorporating a printing device	NMB	10	5	-
	8470.29.00	- - Other	NMB	10	5	-
	8470.30.00	- Other calculating machines	NMB	10	5	-
	8470.50.00	- Cash registers	NMB	-	-	-
	8470.90.00	- Other	NMB	10	5	-
<b>84.71</b>		<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>				
	8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display - Other automatic data processing machines:	NMB	-	-	-
	8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	NMB	-	-	-
	8471.49.00	- - Other, presented in the form of systems	NMB	-	-	-
	8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	NMB	-	-	-
	8471.60.00	- Input or output units, whether or not containing storage units in the same housing	NMB	-	-	-
	8471.70.00	- Storage units	NMB	-	-	-
	8471.80.00	- Other units of automatic data processing machines	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8471.90	- Other:				
	8471.90.10	- - - Scanner ( used with computer only)	NMB	-	-	-
	8471.90.90	- - -Other	NMB	-	-	-
<b>84.72</b>	<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>					
	8472.10.00	- Duplicating machines	NMB	10	-	-
	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	NMB	10	-	-
	8472.90.00	- Other	NMB	10	-	-
<b>84.73</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.</b>					
		- Parts and accessories of the machines of heading 84.70 :				
	8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	NMB	10	-	-
	8473.29.00	- - Other	NMB	10	-	-
	8473.30.00	- Parts and accessories of the machines of heading 84.71	NMB	-	-	-
	8473.40.00	- Parts and accessories of the machines of heading 84.72	NMB	10	-	-
	8473.50.00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	NMB	10	-	-
<b>84.74</b>	<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>					

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8474.10.00	- Sorting, screening, separating or washing machines	NMB	10	-	-
	8474.20.00	- Crushing or grinding machines	NMB	10	-	-
		- Mixing or kneading machines:				
	8474.31.00	- - Concrete or mortar mixers	NMB	10	-	-
	8474.32.00	- - Machines for mixing mineral substances with bitumen	NMB	10	-	-
	8474.39.00	- - Other	NMB	10	-	-
	8474.80.00	- Other machinery	NMB	10	-	-
	8474.90.00	- Parts	NMB	10	5	-
<b>84.75</b>	<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>					
	8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	NMB	10	-	-
		- Machines for manufacturing or hot working glass or				
	8475.21.00	- - Machines for making optical fibres and preforms thereof	NMB	10	-	-
	8475.29.00	- - Other	NMB	10	-	-
	8475.90.00	- Parts	NMB	10	5	-
<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:				
	8476.21.00	- - Incorporating heating or refrigerating devices	NMB	10	-	-
	8476.29.00	- - Other	NMB	10	-	-
		- Other machines:				
	8476.81.00	- -Incorporating heating or refrigerating devices	NMB	10	-	-
	8476.89.00	- - Other	NMB	10	-	-
	8476.90.00	- Parts	NMB	10	5	-
<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>					
	8477.10.00	- Injection moulding machines	NMB	10	-	-
	8477.20.00	- Extruders	NMB	10	-	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8477.30.00	- Blow moulding machines	NMB	10	-	-
	8477.40.00	- Vacuum moulding machines and other thermoforming machines	NMB	10	-	-
		- Other machinery for moulding or otherwise forming:				
	8477.51.00	- -For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	NMB	10	-	-
	8477.59.00	- - Other	NMB	10	-	-
	8477.80.00	- Other machinery	NMB	10	-	-
	8477.90.00	- Parts	NMB	10	5	-
<b>84.78</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>					
	8478.10.00	- Machinery	NMB	30	10	-
	8478.90.00	- Parts	NMB	10	5	-
<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>					
	8479.10.00	- Machinery for public works, building or the like	NMB	10	-	-
	8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	NMB	10	-	-
	8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	NMB	10	-	-
	8479.40.00	- Rope or cable-making machines	NMB	10	-	-
	8479.50.00	- Industrial robots, not elsewhere specified or included	NMB	10	-	-
	8479.60.00	- Evaporative air coolers	NMB	10	-	-
		- Passenger boarding bridges:				
	8479.71.00	- - Of a kind used in airports	NMB	10	-	-
	8479.79.00	- -Other	NMB	10	-	-
		- Other machines and mechanical appliances:				
	8479.81.00	- - For treating metal, including electric wire-coil winders	NMB	10	-	-
	8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8479.89.00	- - Other	NMB	10	-	-
	8479.90.00	-Parts	NMB	10	5	-
<b>84.80</b>		<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>				
	8480.10.00	- Moulding boxes for metal foundry	NMB	10	-	-
	8480.20.00	- Mould bases	NMB	10	-	-
	8480.30.00	- Moulding patterns	NMB	10	-	-
		- Moulds for metal or metal carbides:				
	8480.41.00	- - Injection or compression types	NMB	10	-	-
	8480.49.00	- - Other	NMB	10	-	-
	8480.50.00	- Moulds for glass	NMB	10	-	-
	8480.60.00	- Moulds for mineral materials	NMB	10	-	-
		- Moulds for rubber or plastics:				
	8480.71.00	- - Injection or compression types	NMB	10	-	-
	8480.79.00	- - Other	NMB	10	-	-
<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>				
	8481.10.00	- Pressure-reducing valves	NMB	10	-	-
	8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	NMB	10	-	-
	8481.30.00	- Check (nonreturn) valves	NMB	10	-	-
	8481.40.00	- Safety or relief valves	NMB	10	-	-
	8481.80.00	- Other appliances	NMB	10	-	-
	8481.90.00	- Parts	NMB	10	5	-
<b>84.82</b>		<b>Ball or roller bearings.</b>				
	8482.10.00	- Ball bearings	NMB	10	5	-
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	NMB	10	5	-
	8482.30.00	- Spherical roller bearings	NMB	10	5	-
	8482.40.00	- Needle roller bearings	NMB	10	5	-
	8482.50.00	- Other cylindrical roller bearings	NMB	10	5	-
	8482.80.00	- Other, including combined ball/roller bearings	NMB	10	5	-
		- Parts:				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8482.91.00	- - Balls, needles and rollers	NMB	10	5	-
	8482.99.00	- - Other	NMB	10	5	-
<b>84.83</b>	<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>					
	8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	NMB	10	-	-
	8483.20.00	- Bearing housings, incorporating ball or roller bearings	NMB	10	-	-
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	NMB	10	-	-
	8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	NMB	10	-	-
	8483.50.00	- Flywheels and pulleys, including pulley blocks	NMB	10	-	-
	8483.60.00	- Clutches and shaft couplings (including universal joints)	NMB	10	-	-
	8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	NMB	10	-	-
<b>84.84</b>	<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>					
	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	KGM	10	-	-
	8484.20.00	- Mechanical seals	NMB	10	-	-
	8484.90.00	- Other	NMB	10	-	-
<b>[84.85]</b>						

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>84.86</b>		<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.</b>				
	8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	NMB	10	-	-
	8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	NMB	10	-	-
	8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	NMB	10	-	-
	8486.40.00	- Machines and apparatus specified in note 9 (c) to this chapter	NMB	10	-	-
	8486.90.00	- Parts and accessories	NMB	10	5	-
<b>84.87</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>				
	8487.10.00	- Ships' or boats' propellers and blades therefor	NMB	10	5	-
	8487.90.00	- Other	NMB	10	5	-

**CHAPTER 85**  
**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND**  
**REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,**  
**AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**Notes.**

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

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 85.67) or to electro-thermic appliances (heading 85.16).
5. For the purposes of heading 85.23 :
  - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
  - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contracts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit element.
6. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
8. Heading 85.37 doesnot include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
9. For the purposes of headings 85.41 and 85.42:
  - a. “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - b. “Electronic integrated circuits” are:
    - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
    - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements, (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or inter connecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all
10. For the purposes of heading 85.48, “spent primary cells, spent primary batteries and spent electric accumulators” are those

**Subheading Note.**

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
85.01	Electric motors and generators (excluding generating sets).					
	8501.10.00	- Motors of an output not exceeding 37.5 w	NMB	10	5	-
	8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	NMB	10	5	-
		- Other DC motors; DC generators:				
	8501.31.00	- - Of an output not exceeding 750 w	NMB	10	5	-
	8501.32.00	- - Of an output exceeding 750 w but not exceeding 75 kw	NMB	10	5	-
	8501.33.00	- - Of an output exceeding 75 kw but not exceeding 375 kw	NMB	10	5	-
	8501.34.00	- - Of an output exceeding 375 kw	NMB	10	5	-
	8501.40.00	- Other AC motors, single-phase	NMB	10	5	-
		- Other AC motors, multi-phase:				
	8501.51.00	- - Of an output not exceeding 750 w	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8501.52.00	- - Of an output exceeding 750 w but not exceeding 75 kw	NMB	10	5	-
	8501.53.00	- - Of an output exceeding 75 kw - AC generators (alternators):	NMB	10	5	-
	8501.61.00	- - Of an output not exceeding 75 kVA	NMB	10	5	-
	8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 KVA	NMB	10	5	-
	8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 KVA	NMB	10	5	-
	8501.64.00	- - Of an output exceeding 750 kVA	NMB	10	5	-
<b>85.02</b>	<b>Electric generating sets and rotary converters.</b>					
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)"				
	8502.11.00	- - Of an output not exceeding 75 kVA	NMB	10	5	-
	8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	NMB	10	5	-
	8502.13.00	- - Of an output exceeding 375 kVA	NMB	10	5	-
	8502.20.00	- Generating sets with spark-ignition internal combustion piston engines - Other generating sets:	NMB	10	5	-
	8502.31.00	- - Wind-powered	NMB	10	5	-
	8502.39.00	- - Other	NMB	10	5	-
	8502.40.00	- Electric rotary converters	NMB	10	5	-
<b>85.03</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>					
	8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	NMB	10	5	-
<b>85.04</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>					
	8504.10.00	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers:	NMB	10	5	-
	8504.21.00	- - Having a power handling capacity not exceeding 650 kVA	NMB	10	5	-
	8504.22.00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	NMB	10	5	-
	8504.23.00	- - Having a power handling capacity exceeding 10,000 kVA - Other transformers:	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8504.31.00	- - Having a power handling capacity not exceeding 1kVA	NMB	10	5	-
	8504.32.00	- - Having a power handling capacity exceeding 1 kva but not exceeding 16 kVA	NMB	10	5	-
	8504.33.00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	NMB	10	5	-
	8504.34.00	- - Having a power handling capacity exceeding 500 kVA	NMB	10	5	-
	8504.40.00	- Static converters	NMB	-	-	-
	8504.50.00	- Other inductors	NMB	10	5	-
	8504.90.00	- Parts	NMB	10	5	-
<b>85.05</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent</b>					
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:				
	8505.11.00	- - Of metal	NMB	10	5	-
	8505.19.00	- - Other	NMB	10	5	-
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	NMB	10	5	-
	8505.90.00	- Other, including parts	NMB	10	5	-
<b>85.06</b>	<b>Primary cells and primary batteries.</b>					
	8506.10.00	- Manganese dioxide	NMB	10	5	-
	8506.30.00	- Mercuric oxide	NMB	10	5	-
	8506.40.00	- Silver oxide	NMB	10	5	-
	8506.50.00	- Lithium	NMB	10	5	-
	8506.60.00	- Air-zinc	NMB	10	5	-
	8506.80.00	- Other primary cells and primary batteries	NMB	10	5	-
	8506.90.00	- Parts	NMB	10	5	-
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>					
	8507.10.00	- Lead-acid, of a kind used for starting piston engines	NMB	20	5	-
	8507.20.00	- Other lead-acid accumulators	NMB	20	5	-
	8507.30.00	- Nickel-cadmium	NMB	20	5	-
	8507.40.00	- Nickel-iron	NMB	20	5	-
	8507.50.00	- Nickel-metal hydride	NMB	20	5	-
	8507.60.00	- Lithium-ion	NMB	20	5	-
	8507.80.00	- Other accumulators	NMB	20	5	-
	8507.90.00	- Parts	NMB	20	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
85.08	Vacuum cleaners.					
		- With self-contained electric motor:				
	8508.11.00	- - Of a power not exceeding 1,500 w and having a dust bag or other receptacle capacity not exceeding 20 l	NMB	-	-	-
	8508.19.00	- - Other	NMB	-	-	-
	8508.60.00	- Other vacuum cleaners	NMB	-	-	-
	8508.70.00	- Parts	NMB	-	-	-
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.					
	8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	NMB	-	-	-
	8509.80.00	- Other appliances	NMB	-	-	-
	8509.90.00	- Parts	NMB	-	-	-
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.					
	8510.10.00	- Shavers	NMB	10	5	-
	8510.20.00	- Hair clippers	NMB	10	5	-
	8510.30.00	- Hair-removing appliances	NMB	10	5	-
	8510.90.00	- Parts	NMB	10	5	-
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.					
	8511.10.00	- Sparking plugs	NMB	10	5	-
	8511.20.00	- Ignition magnetos; magneto-dynamos magnetic flywheels	NMB	10	5	-
	8511.30.00	- Distributors; ignition coils	NMB	10	5	-
	8511.40.00	- Starter motors and dual purpose starter-generators	NMB	10	5	-
	8511.50.00	- Other generators	NMB	10	5	-
	8511.80.00	- Other equipment	NMB	10	5	-
	8511.90.00	- Parts	NMB	10	5	-
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.					

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	NMB	10	5	-
	8512.20.00	- Other lighting or visual signalling equipment	NMB	10	5	-
	8512.30.00	- Sound signalling equipment	NMB	10	5	-
	8512.40.00	- Windscreen wipers, defrosters and demisters	NMB	10	5	-
	8512.90.00	- Parts	NMB	10	5	-
<b>85.13</b>	<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 85.12.</b>					
	8513.10.00	- Lamps	NMB	10	5	-
	8513.90.00	- Parts	NMB	10	5	-
<b>85.14</b>	<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.</b>					
	8514.10.00	- Resistance heated furnaces and ovens	NMB	10	-	-
	8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	NMB	10	-	-
	8514.30.00	- Other furnaces and ovens	NMB	10	-	-
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	NMB	10	-	-
	8514.90.00	- Parts	NMB	10	5	-
<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:				
	8515.11.00	- - Soldering irons and guns	NMB	10	-	-
	8515.19.00	- - Other	NMB	10	-	-
		- Machines and apparatus for resistance welding of metal :				
	8515.21.00	- - Fully or partly automatic	NMB	10	-	-
	8515.29.00	- - Other	NMB	10	-	-
		- Machines and apparatus for arc (including plasma arc) welding of metals :				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8515.31.00	- Fully or partly automatic	NMB	10	-	-
	8515.39.00	- Other	NMB	10	-	-
	8515.80.00	- Other machines and apparatus	NMB	10	-	-
	8515.90.00	- Parts	NMB	10	5	-
<b>85.16</b>	<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 electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>					
	8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	NMB	-	-	-
		- Electric space heating apparatus and electric soil heating apparatus :				
	8516.21.00	- - Storage heating radiators	NMB	-	-	-
	8516.29.00	- - Other	NMB	-	-	-
		- Electro-thermic hair-dressing or hand-drying apparatus :				
	8516.31.00	- - Hair dryers	NMB	10	5	-
	8516.32.00	- - Other hair-dressing apparatus	NMB	10	5	-
	8516.33.00	- - Hand-drying apparatus	NMB	10	5	-
	8516.40.00	- Electric smoothing irons	NMB	-	-	-
	8516.50.00	- Microwave ovens	NMB	-	-	-
	8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and	NMB	-	-	-
		- Other electro-thermic appliances:				
	8516.71.00	- - Coffee or tea makers	NMB	-	-	-
	8516.72.00	- - Toasters	NMB	-	-	-
	8516.79.00	- - Other	NMB	-	-	-
	8516.80.00	- Electric heating resistors	NMB	-	-	-
	8516.90.00	- Parts	NMB	10	5	-
<b>85.17</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or</b>					

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Telephone sets, including telephones for cellular networks or for other wireless networks:				
	8517.11.00	- - Line telephone sets with cordless hand-sets	NMB	10	5	-
	8517.12.00	- - Telephones for cellular networks or for other wireless networks	NMB	20	10	-
	8517.18.00	- - Other	NMB	10	5	-
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):				
	8517.61.00	- - Base stations	NMB	20	10	-
	8517.62.00	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	NMB	20	10	-
	8517.69.00	- - Other	NMB	10	5	-
	8517.70.00	- Parts	NMB	10	5	-
<b>85.18</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>					
	8518.10.00	- Microphones and stands therefor	NMB	10	5	-
		- Loudspeakers, whether or not mounted in their enclosures:				
	8518.21.00	- - Single loudspeakers, mounted in their enclosures	NMB	10	5	-
	8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	NMB	10	5	-
	8518.29.00	- -Other	NMB	10	5	-
	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	NMB	10	5	-
	8518.40.00	- Audio-frequency electric amplifiers	NMB	10	5	-
	8518.50.00	- Electric sound amplifier sets	NMB	10	5	-
	8518.90.00	- Parts	NMB	10	5	-
<b>85.19</b>	<b>Sound recording or reproducing apparatus.</b>					

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	NMB	20	10	-
	8519.30.00	- Turntables (record-decks)	NMB	20	10	-
	8519.50.00	- Telephone answering machines	NMB	20	10	-
		- Other apparatus:				
	8519.81.00	- - Using magnetic, optical or semiconductor media	NMB	20	10	-
	8519.89.00	- - Other	NMB	20	10	-
<b>[85.20]</b>						
<b>85.21</b>		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>				
	8521.10.00	- Magnetic tape-type	NMB	20	10	-
	8521.90.00	- Other	NMB	20	10	-
<b>85.22</b>		<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.</b>				
	8522.10.00	- Pick-up cartridges	NMB	20	10	-
	8522.90.00	- Other	NMB	20	10	-
<b>85.23</b>		<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>				
		- Magnetic media:				
	8523.21.00	- - Cards incorporating a magnetic stripe	NMB	20	10	-
	8523.29.00	- - Other	NMB	20	10	-
	8523.41.00	- - Unrecorded	NMB	20	10	-
	8523.49.00	- - Other	NMB	20	10	-
		-Semiconductor media:				
	8523.51	- - Solid-state non-volatile storage devices:				
	8523.51.10	- - - USB flash drives	NMB	20	10	-
	8523.51.90	- - - Others	NMB	20	10	-
	8523.52.00	- - "Smart cards"	NMB	20	10	-
	8523.59.00	- - Other	NMB	20	10	-
	8523.80	- Other:				
	8523.80.10	- - -IT software	NMB	-	-	-
	8523.80.90	- - - Other	NMB	20	10	-

**[85.24]**

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>85.25</b>		<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>				
	8525.50.00	- Transmission apparatus	NMB	20	10	-
	8525.60.00	- Transmission apparatus incorporating reception apparatus	NMB	20	10	-
	8525.80.00	- Television cameras, digital cameras and video camera recorders	NMB	20	10	-
<b>85.26</b>		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>				
	8526.10.00	- Radar apparatus	NMB	20	10	-
		- Other:				
	8526.91.00	- - Radio navigational aid apparatus	NMB	20	10	-
	8526.92.00	- - Radio remote control apparatus	NMB	20	10	-
<b>85.27</b>		<b>Reception apparatus for radio-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:				
	8527.12.00	- - Pocket-size radio cassette players	NMB	10	5	-
	8527.13.00	- - Other apparatus combined with sound recording or reproducing apparatus	NMB	10	5	-
	8527.19.00	- - Other	NMB	10	5	-
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:				
	8527.21.00	- - Combined with sound recording or reproducing apparatus	NMB	10	5	-
	8527.29.00	- - Other	NMB	10	5	-
		- Other:				
	8527.91.00	- - Combined with sound recording or reproducing apparatus	NMB	10	5	-
	8527.92.00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	NMB	10	5	-
	8527.99.00	- - Other	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>85.28</b>		<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>				
		- Cathode-ray tube monitors:				
	8528.42.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	NMB	0	0	-
	8528.49.00	- - Other	NMB	20	10	-
		- Other monitors:				
	8528.52.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	NMB	0	0	-
	8528.59.00	- - Other	NMB	20	10	-
		- Projectors:				
	8528.62.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	NMB	0	0	-
	8528.69.00	- - Other	NMB	20	10	-
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
	8528.71.00	- - Not designed to incorporate a video display or screen	NMB	20	10	-
	8528.72	- - Other, colour:				
	8528.72.20	- - - LCD (liquid crystal display TV set)	NMB	20	10	-
	8528.72.30	- - - LED TV	NMB	20	10	-
	8528.72.90	- - -Other	NMB	20	10	-
	8528.73.00	- - Other, monochrome	NMB	20	10	-
<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28.</b>				
	8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	NMB	20	10	-
	8529.90.00	- Other	NMB	20	10	-
<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 86.08).</b>				
	8530.10.00	- Equipment for railways or tramways	NMB	10	5	-
	8530.80.00	- Other equipment	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8530.90.00	- Parts	NMB	10	5	-
<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 85.12 or 85.30.</b>				
	8531.10.00	- Burglar or fire alarms and similar apparatus	NMB	20	10	-
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light- emitting diodes (LED)	NMB	20	10	-
	8531.80.00	- Other apparatus	NMB	20	10	-
	8531.90.00	- Parts	NMB	20	10	-
<b>85.32</b>		<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>				
	8532.10.00	- Fixed capacitors designed for use in 50/60 hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	KGM	20	10	-
		- Other fixed capacitors:				
	8532.21.00	- - Tantalum	KGM	20	10	-
	8532.22.00	- - Aluminium electrolytic	KGM	20	10	-
	8532.23.00	- - Ceramic dielectric, single layer	KGM	20	10	-
	8532.24.00	- - Ceramic dielectric, multilayer	KGM	20	10	-
	8532.25.00	- - Dielectric of paper or plastics	KGM	20	10	-
	8532.29.00	- -Other	KGM	20	10	-
	8532.30.00	- Variable or adjustable (pre-set) capacitors	KGM	20	10	-
	8532.90.00	- Parts	KGM	20	10	-
<b>85.33</b>		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>				
	8533.10.00	- Fixed carbon resistors, composition or film types	NMB	20	10	-
		- Other fixed resistors:				
	8533.21.00	- - For a power handling capacity not exceeding 20 w	NMB	20	10	-
	8533.29.00	- - Other	NMB	20	10	-
		- Wirewound variable resistors, including rheostats				
	8533.31.00	- - For a power handling capacity not exceeding 20 w	NMB	20	10	-
	8533.39.00	- - Other	NMB	20	10	-
	8533.40.00	- Other variable resistors, including rheostats and potentiometers	NMB	20	10	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8533.90.00	- Parts	NMB	20	10	-
<b>85.34</b>		<b>Printed circuits.</b>				
	8534.00.00	Printed circuits	NMB	20	10	-
<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 and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>				
	8535.10.00	- Fuses	NMB	20	10	-
		- Automatic circuit breakers:				
	8535.21.00	- - For a voltage of less than 72.5 kv	NMB	20	10	-
	8535.29.00	- - Other	NMB	20	10	-
	8535.30.00	- Isolating switches and make-and-break switches	NMB	20	10	-
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	NMB	20	10	-
	8535.90.00	- Other	NMB	20	10	-
<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, lampholders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>				
	8536.10.00	- Fuses	NMB	20	10	-
	8536.20.00	- Automatic circuit breakers	NMB	20	10	-
	8536.30.00	- Other apparatus for protecting electrical circuits	NMB	20	10	-
		- Relays:				
	8536.41.00	- - For a voltage not exceeding 60 V	NMB	20	10	-
	8536.49.00	- - Other	NMB	20	10	-
	8536.50.00	- Other switches	NMB	20	10	-
		- Lampholders, plugs and sockets:				
	8536.61.00	- - Lampholders	NMB	20	10	-
	8536.69.00	- - Other	NMB	20	10	-
	8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	NMB	20	10	-
	8536.90.00	- Other apparatus	NMB	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>85.37</b>		<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>				
	8537.10.00	- For a voltage not exceeding 1,000 V	NMB	20	10	-
	8537.20.00	- For a voltage exceeding 1,000 V	NMB	20	10	-
<b>85.38</b>		<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or</b>				
	8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	NMB	20	10	-
	8538.90.00	- Other	NMB	20	10	-
<b>85.39</b>		<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra red lamps; arc-lamps; light-emitting diode (LED) lamp.</b>				
	8539.10.00	- Sealed beam lamp units	NMB	20	10	-
		- Other filament lamps, excluding ultra-violet or infra-red lamps:				
	8539.21.00	- - Tungsten halogen	NMB	20	10	-
	8539.22.00	- - Other, of a power not exceeding 200 w and for a voltage exceeding 100 v	NMB	20	10	-
	8539.29.00	- - Other	NMB	20	10	-
		- Discharge lamps, other than ultra-violet lamps:				
	8539.31.00	- - Fluorescent, hot cathode	NMB	20	10	-
	8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	NMB	20	10	-
	8539.39.00	- - Other	NMB	20	10	-
		- Ultra-violet or infra-red lamps; arc-lamps:				
	8539.41.00	- - Arc-lamps	NMB	20	10	-
	8539.49.00	- - Other	NMB	20	10	-
	8539.50.00	- Light-emitting diode (LED) lamps	NMB	20	10	-
	8539.90.00	- Parts	NMB	20	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>85.40</b>		<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>				
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:				
	8540.11.00	- - Colour	NMB	20	10	-
	8540.12.00	- - Monochrome	NMB	20	10	-
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	NMB	20	10	-
	8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	NMB	20	10	-
	8540.60.00	- Other cathode-ray tubes	NMB	20	10	-
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:				
	8540.71.00	- - Magnetrons	NMB	20	10	-
	8540.79.00	- - Other	NMB	20	10	-
		- Other valves and tubes:				
	8540.81.00	- - Receiver or amplifier valves and tubes	NMB	20	10	-
	8540.89.00	- - Other	NMB	20	10	-
		- Parts:				
	8540.91.00	- - Of cathode-ray tubes	NMB	20	10	-
	8540.99.00	- - Other	NMB	20	10	-
<b>85.41</b>		<b>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED); mounted piezo-electric crystals.</b>				
	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	NMB	-	-	-
		- - Transistors, other than photosensitive transistors				
	8541.21.00	- - With a dissipation rate of less than 1 w	NMB	-	-	-
	8541.29.00	- Other	NMB	-	-	-
	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8541.40.00	- Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light- emitting diodes (LED)	NMB	-	-	-
	8541.50.00	- Other semiconductor devices	NMB	-	-	-
	8541.60.00	- Mounted piezo-electric crystals	NMB	-	-	-
	8541.90.00	- Parts	NMB	-	-	-
<b>85.42</b>	<b>Electronic integrated circuits.</b>					
		- Electronic integrated circuits:				
	8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	NMB	-	-	-
	8542.32.00	- - Memories	NMB	-	-	-
	8542.33.00	- - Amplifiers	NMB	-	-	-
	8542.39.00	- -Other	NMB	-	-	-
	8542.90.00	- Parts	NMB	-	-	-
	8543.10.00	- Particle accelerators	NMB	10	5	-
	8543.20.00	- Signal generators	NMB	10	5	-
	8543.30.00	- Machines and apparatus for electro-plating, electrolysis or electro- phoresis	NMB	10	5	-
	8543.70	- Other machines and apparatus:				
	8543.70.10	- - - Metal detector	NMB	10	5	-
	8543.70.20	- - -Mine detector	NMB	10	5	-
	8543.70.30	- - -Electric fence energisers	NMB	10	5	-
	8543.70.90	- - -Other	NMB	10	5	-
	8543.90.00	- Parts	KGM	10	5	-
<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:				
	8544.11.00	- - Of copper	KGM	10	5	-
	8544.19.00	- - Other	KGM	10	5	-
	8544.20.00	- Co-axial cable and other co-axial electric conductors	KGM	10	5	-
	8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other electric conductors, for a voltage not exceeding 1,000 V:				
	8544.42.00	- - Fitted with connectors	KGM	10	5	-
	8544.49.00	- - Other	KGM	10	5	-
	8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 v	KGM	10	5	-
	8544.70.00	- Optical fibre cables	KGM	10	5	-
<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:				
	8545.11.00	- - Of a kind used for furnaces	KGM	10	5	-
	8545.19.00	- - Other	KGM	10	5	-
	8545.20.00	- Brushes	KGM	10	5	-
	8545.90.00	- Other	KGM	10	5	-
<b>85.46</b>	<b>Electrical insulators of any material.</b>					
	8546.10.00	- Of glass	KGM	10	5	-
	8546.20.00	- Of ceramics	KGM	10	5	-
	8546.90.00	- Other	KGM	10	5	-
<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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>					
	8547.10.00	- Insulating fittings of ceramics	KGM	10	5	-
	8547.20.00	- Insulating fittings of plastics	KGM	10	5	-
	8547.90.00	- Other	KGM	10	5	-
<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>					
	8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	KGM	10	5	-
	8548.90.00	- Other	KGM	10	5	-

**SECTION XVII**  
**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

**Notes.**

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they A9388 constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section :
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

**CHAPTER 86**  
**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCKS AND PARTS THEREOF; RAILWAY OR**  
**TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING**  
**ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>86.01</b>		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>				
	8601.10.00	- Powered from an external source of electricity	NMB	10	5	-
	8601.20.00	- Powered by electric accumulators	NMB	10	5	-
<b>86.02</b>		<b>Other rail locomotives; locomotive tenders.</b>				
	8602.10.00	- Diesel-electric locomotives	NMB	10	5	-
	8602.90.00	- Other	NMB	10	5	-
<b>86.03</b>		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>				
	8603.10.00	- Powered from an external source of electricity	NMB	10	5	-
	8603.90.00	- Other	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>86.04</b>		<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>				
	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	NMB	10	5	-
<b>86.05</b>		<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>				
	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	NMB	10	5	-
<b>86.06</b>		<b>Railway or tramway goods vans and wagons, not self-propelled.</b>				
	8606.10.00	- Tank wagons and the like	NMB	10	5	-
	8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	NMB	10	5	-
		- Other:				
	8606.91.00	- - Covered and closed	NMB	10	5	-
	8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	NMB	10	5	-
	8606.99.00	- - Other	NMB	10	5	-
<b>86.07</b>		<b>Parts of railway or tramway locomotives or rolling stock.</b>				
		- Bogies, bissel-bogies, axles and wheels, and parts				
	8607.11.00	- - Driving bogies and bissel-bogies	KGM	10	5	-
	8607.12.00	- - Other bogies and bissel-bogies	KGM	10	5	-
	8607.19.00	- - Other, including parts	KGM	10	5	-
		- Brakes and parts thereof:				
	8607.21.00	- - Air brakes and parts thereof	KGM	10	5	-
	8607.29.00	- - Other	KGM	10	5	-
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	KGM	10	5	-
		- Other:				
	8607.91.00	- - Of locomotives	KGM	10	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8607.99.00	-- Other	KGM	10	5	-
<b>86.08</b>		<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>				
	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	KGM	10	5	-
<b>86.09</b>		<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>				
	8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	NMB	10	5	-

**CHAPTER 87**  
**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND**  
**ACCESSORIES THEREOF**

**Notes.**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
87.01	Tractors (other than tractors of heading 87.09).					
	8701.10.00	- Single axle tractors	NMB	-	-	-
	8701.20.00	- Road tractors for semi-trailers	NMB	-	-	-
	8701.30.00	- Track-laying tractors	NMB	-	-	-
		- Other, of an engineer power:				
	8701.91.00	- - Not exceeding 18 kW	NMB	-	-	-
	8701.92.00	- - Exceeding 18 kW but not exceeding 37 kW	NMB	-	-	-
	8701.93.00	- - Exceeding 37 kW but not exceeding 75 kW	NMB	-	-	-
	8701.94.00	- - Exceeding 75 kW but not exceeding 130 kW	NMB	-	-	-
	8701.95.00	- - Exceeding 130 kW	NMB	-	-	-
87.02	Motor vehicles for the transport of ten or more persons, including the driver.					
	8702.10.00	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	NMB	20	15	5
	8702.20.00	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	NMB	-	-	5
	8702.30.00	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	NMB	-	-	5

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8702.40.00	- With only electric motor for propulsion	NMB	-	-	-
	8702.90.00	- Other	NMB	30	20	5
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>					
	8703.10	- Vehicle specially designed for travelling on snow; golf cars and similar vehicles:				
	8703.10.10	-- -Electrically operated	NMB	-	-	-
	8703.10.20	-- -With a hybrid power system	NMB	20	20	25
	8703.10.90	--- Other	NMB	50	50	25
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :				
	8703.21.00	- - Of a cylinder capacity not exceeding 1,000 cc	NMB	45	45	10
	8703.22.00	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB	45	45	10
	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
	8703.23.10	- - -Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,799 cc	NMB	50	50	15
	8703.23.20	- - -Of a cylinder capacity exceeding 1,799 cc but not exceeding 2,500 cc	NMB	50	50	20
	8703.23.30	- - -Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB	50	50	25
	8703.24.00	- - Of a cylinder capacity exceeding 3,000 cc	NMB	100	50	30
		- Other vehicles, with only compression-ignition internal combustion pistone engine (diesel or semi-diesel) :				
	8703.31.00	- - Of cylinder capacity not exceeding 1,500 cc	NMB	45	45	10
	8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:				
	8703.32.10	- - -Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,799 cc	NMB	50	50	15
	8703.32.20	- - -Of a cylinder capacity exceeding 1,799 cc but not exceeding 2,500 cc	NMB	50	50	20
	8703.33	- - Of a cylinder capacity exceeding 2,500 cc:				
	8703.33.10	- - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB	50	50	25

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8703.33.20	- - -Of a cylinder capacity exceeding 3,000 cc	NMB	100	50	30
	8703.40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:				
	8703.40.10	- - -Of a cylinder capacity not exceeding 1,500 cc	NMB	20	20	5
	8703.40.20	- - -Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,799cc	NMB	20	20	10
	8703.40.30	- - -Of a cylinder capacity exceeding 1,799 cc but not exceeding 2,500 cc	NMB	20	20	15
	8703.40.40	- - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB	20	20	20
	8703.40.50	- - -Of a cylinder capacity exceeding 3,000 cc	NMB	20	20	25
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:				
	8703.50.10	- - -Of a cylinder capacity not exceeding 1500 cc:	NMB	20	20	5
	8703.50.20	- - -Of a cylinder capacity exceeding 1500 cc but not exceeding 1799cc:	NMB	20	20	10
	8703.50.30	- - -Of a cylinder capacity exceeding 1799 cc but not exceeding 2500 cc:	NMB	20	20	15
	8703.50.40	- - -Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:	NMB	20	20	20
	8703.50.50	- - - Of a cylinder capacity exceeding 3,000 cc	NMB	20	20	25
	8703.60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:				
	8703.60.10	- - -Of a cylinder capacity not exceeding 1500 cc	NMB	20	20	5
	8703.60.20	- - -Of a cylinder capacity exceeding 1500 cc but not exceeding 1799cc:	NMB	20	20	10

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8703.60.30	Of a cylinder capacity exceeding 1799 cc but not exceeding 2500 cc:	NMB	20	20	15
	8703.60.40	- - - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:	NMB	20	20	20
	8703.60.50	- - - Of a cylinder capacity exceeding 3,000 cc	NMB	20	20	25
	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:				
	8703.70.10	- - -Of a cylinder capacity not exceeding 1500 cc:	NMB	20	20	5
	8703.70.20	- - - Of a cylinder capacity exceeding 1500 cc but not exceeding 1799cc:	NMB	20	20	10
	8703.70.30	- - -Of a cylinder capacity exceeding 1799 cc but not exceeding 2500 cc:	NMB	20	20	15
	8703.70.40	- - -Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:	NMB	20	20	20
	8703.70.50	- - -Of a cylinder capacity exceeding 3,000 cc	NMB	20	20	25
	8703.80.00	- Other vehicles, with only electric motor for propulsion	NMB	-	-	-
	8703.90.00	- Other	NMB	100	50	30
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>					
	8704.10.00	- Dumpers designed for off-highway use - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	NMB	-	-	10
	8704.21.00	- - g.v.w. not exceeding 5 tonnes	NMB	20	10	5
	8704.22.00	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	NMB	20	5	10
	8704.23.00	- -g.v.w. exceeding 20 tonnes - Other, with spark-ignition internal combustion piston engine:	NMB	20	5	10
	8704.31.00	- - g.v.w not exceeding 5 tonnes	NMB	20	10	5
	8704.32.00	- - g.v.w. exceeding 5 tonnes	NMB	20	5	10
	8704.90	- Other:				
	8704.90.10	- - - Electrically operated	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8704.90.20	-- -Hybrid	NMB	-	-	10
	8704.90.90	-- -Other	NMB	20	5	10
<b>87.05</b>	<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, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>					
	8705.10.00	- Crane lorries	NMB	-	-	-
	8705.20.00	- Mobile drilling derricks	NMB	-	-	-
	8705.30.00	- Fire fighting vehicles	NMB	-	-	-
	8705.40.00	- Concrete mixer lorries	NMB	-	-	-
	8705.90.00	- Other	NMB	-	-	-
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>					
	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:				
	8706.00.10	-- -Chassis fitted with engines, for the motor vehicles of headings 87.01	NMB	20	5	5
	8706.00.20	-- -Chassis fitted with engines, for the motor vehicles of headings 87.02	NMB	20	5	5
	8706.00.30	-- -Chassis fitted with engines, for the motor vehicles of headings 87.03	NMB	50	50	20
	8706.00.40	-- -Chassis fitted with engines, for the motor vehicles of headings 87.04	NMB	20	5	10
	8706.00.50	-- -Chassis fitted with engines, for the motor vehicles of headings 87.05	NMB	20	5	0
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.</b>					
	8707.10.00	- For the vehicles of heading 87.03	NMB	50	50	20
	8707.90	- Other:				
	8707.90.10	--- Bodies for the motor vehicles of headings 87.01	NMB	10	5	-
	8707.90.20	---Bodies for the motor vehicles of headings 87.02	NMB	10	5	5
	8707.90.30	---Bodies for the motor vehicles of headings 87.04	NMB	10	5	10
	8707.90.40	---Bodies for the motor vehicles of headings 87.05	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
87.08	Parts and accessories of the motor vehicles of heading 87.01 to 87.05.					
	8708.10.00	- Bumpers and parts thereof	NMB	10	5	-
		- Other parts and accessories of bodies (including c				
	8708.21.00	- - Safety seat belts	NMB	10	5	-
	8708.29.00	- - Other	NMB	10	5	-
	8708.30.00	- Brakes and servo-brakes; parts thereof	NMB	10	5	-
	8708.40.00	- Gear boxes and parts thereof	NMB	10	5	-
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	NMB	10	5	-
	8708.70.00	- Road wheels and parts and accessories thereof	NMB	10	5	-
	8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	NMB	10	5	-
		- Other parts and accessories:				
	8708.91.00	- - Radiators and parts thereof	NMB	10	5	-
	8708.92.00	- - Silencers (mufflers) and exhaust pipes; parts thereof	NMB	10	5	-
	8708.93.00	- - Clutches and parts thereof	NMB	10	5	-
	8708.94.00	- - Steering wheels, sterring columns and steering boxes; parts thereof	NMB	10	5	-
	8708.95.00	- - Safety airbags with inflater system; parts thereof	NMB	10	5	-
	8708.99.00	- - Other	NMB	10	5	-
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the fore going vehicles.					
		- Vehicles:				
	8709.11.00	- - Electrical	NMB	-	-	-
	8709.19.00	- - Other	NMB	-	-	-
	8709.90.00	- Parts	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>87.10</b>		<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>				
	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	NMB	100	10	-
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>				
	8711.10.00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	NMB	20	10	-
	8711.20.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	NMB	20	10	-
	8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	NMB	20	20	-
	8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	NMB	20	20	-
	8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	NMB	20	20	-
	8711.60.00	- With electric motor for propulsion	NMB	-	-	-
	8711.90	- Other:				
	8711.90.20	- - - Hybrid	NMB	-	-	-
	8711.90.90	- - - Other	NMB	20	20	-
<b>87.12</b>		<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>				
	8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised	NMB	-	-	-
<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>				
	8713.10.00	- Not mechanically propelled	NMB	-	-	-
	8713.90.00	- Other	NMB	-	-	-
<b>87.14</b>		<b>Parts and accessories of vehicles of heading 87.11 to 87.13.</b>				
	8714.10.00	- Of motorcycles (including mopeds)	NMB	10	5	-
	8714.20.00	- Of carriages for disabled persons	NMB	10	5	-
		- Other:				
	8714.91.00	- - Frames and forks, and parts thereof	NMB	10	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8714.92.00	- - Wheel rims and spokes	NMB	10	5	-
	8714.93.00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	NMB	10	5	-
	8714.94.00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	NMB	10	5	-
	8714.95.00	- - Saddles	NMB	10	5	-
	8714.96.00	- - Pedals and crank-gear, and parts thereof	NMB	10	5	-
	8714.99.00	- -Other	NMB	10	5	-
<b>87.15</b>	<b>Baby carriages and parts thereof.</b>					
	8715.00.00	Baby carriages and parts thereof	NMB	10	5	-
<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>					
	8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	NMB	10	5	-
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes - Other trailers and semi-trailers for the transport	NMB	-	-	-
	8716.31.00	- - Tanker trailers and tanker semi-trailers	NMB	20	5	-
	8716.39.00	- - Other	NMB	20	5	-
	8716.40.00	- Other trailers and semi-trailers	NMB	20	5	-
	8716.80.00	- Other vehicles	NMB	20	5	-
	8716.90.00	- Parts	NMB	10	5	-

**CHAPTER 88**  
**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF**

**Subheading Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.					
	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	NMB	30	-	-
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and sub-orbital and spacecraft launch vehicles.					
	- Helicopters:					
	8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	NMB	30	-	-
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	NMB	30	-	-
	8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	NMB	30	-	-
	8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	NMB	30	-	-
	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	NMB	30	-	-
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	NMB	30	-	-
88.03	Parts of goods of heading 88.01 or 88.02.					
	8803.10.00	- Propellers and rotors and parts thereof	NMB	30	-	-
	8803.20.00	- Under-carriages and parts thereof	NMB	30	-	-
	8803.30.00	- Other parts of aeroplanes or helicopters	NMB	-	-	-
	8803.90.00	- Other	NMB	30	-	-
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.					
	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	NMB	30	-	-
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.					
	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	NMB	-	-	-
	- Ground flying trainers and parts thereof:					
	8805.21.00	-- Air combat simulators and parts thereof	NMB	30	-	-
	8805.29.00	-- Other	NMB	30	-	-

**CHAPTER 89**  
**SHIPS, BOATS AND FLOATING STRUCTURES**

**Note.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	NMB	30	-	-
	8901.20.00	- Tankers	NMB	30	-	-
	8901.30.00	-Refrigerated vessels, other than those of subheading 8901.20	NMB	30	-	-
	8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	NMB	30	-	-
<b>89.02</b>		<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>				
	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	NMB	30	-	-
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>				
	8903.10.00	-Inflatable	NMB	30	-	-
		- Other:				
	8903.91.00	- - Sailboats, with or without auxiliary motor	NMB	30	-	-
	8903.92.00	- - Motorboats, other than outboard motorboats	NMB	30	-	-
	8903.99.00	- - Other	NMB	30	-	-
<b>89.04</b>		<b>Tugs and pusher craft.</b>				
	8904.00.00	Tugs and pusher craft	NMB	30	-	-
<b>89.05</b>		<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>				
	8905.10.00	- Dredgers	NMB	30	-	-
	8905.20.00	- Floating or submersible drilling or production platforms	NMB	30	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	8905.90.00	- Other	NMB	30	-	-
<b>89.06</b>		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>				
	8906.10.00	- Warships	NMB	30	-	-
	8906.90.00	- Other	NMB	30	-	-
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>				
	8907.10.00	- Inflatable rafts	NMB	30	-	-
	8907.90.00	- Other	NMB	30	-	-
<b>89.08</b>		<b>Vessels and other floating structures for breaking up.</b>				
	8908.00.00	Vessels and other floating structures for breaking up	NMB	30	-	-

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

**CHAPTER 90**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL**  
**OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**

**Notes.**

1. This Chapter does not cover:
  - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
  - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
  - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, or water-jet cutting machines of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematograph sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
  - (ij) Searchlights or spotlights of heading 94.05;
  - (k) Articles of Chapter 95;
  - (l) Monopods, bipods, tripods and similar articles, of heading 96.20
  - (m) Capacity measures, which are to be classified according to their constituent material; or
  - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV)
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
  - (a) Parts and accessories which are goods included in any of the heading of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
  - (b) Other parts or 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 machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be

- classified with the machines, instruments or apparatus of that kind;  
(c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
  - Preventing or correcting bodily deformities; or
  - Supporting or holding parts of the body following an illness, operation or injury.
 Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to:
  - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
  - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	BTC Code	Commodity Description	Unit	(% <i>except otherwise specified</i> )		
				Duty	Tax	
					Sales Tax	Green Tax
<b>90.01</b>		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</b>				
	9001.10.00	- Optical fibres, optical fibre bundles and cables	KGM	10	-	-
	9001.20.00	- Sheets and plates of polarising material	KGM	10	-	-
	9001.30.00	- Contact lenses	NMB	10	-	-
	9001.40.00	- Spectacle lenses of glass	NMB	10	-	-
	9001.50.00	- Spectacle lenses of other materials	NMB	10	-	-
	9001.90.00	- Other	KGM	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>90.02</b>		<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:				
	9002.11.00	- - For cameras, projectors or photographic enlargers or reducers	NMB	10	5	-
	9002.19.00	- - Other	NMB	10	5	-
	9002.20.00	- Filters	NMB	10	5	-
	9002.90.00	- Other	NMB	10	5	-
<b>90.03</b>		<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>				
		- Frames and mountings:				
	9003.11.00	- - Of plastics	NMB	10	5	-
	9003.19.00	- - Of other materials	NMB	10	5	-
	9003.90.00	- Parts	NMB	10	5	-
<b>90.04</b>		<b>Spectacles, goggles and the like, corrective, protective or other.</b>				
	9004.10.00	- Sunglasses	NMB	10	5	-
	9004.90.00	- Other	NMB	10	5	-
<b>90.05</b>		<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio- astronomy.</b>				
	9005.10.00	- Binoculars	NMB	10	5	-
	9005.80.00	- Other instruments	NMB	10	5	-
	9005.90.00	- Parts and accessories (including mountings)	NMB	10	5	-
<b>90.06</b>		<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>				
	9006.30.00	- Cameras specially designed for under-water use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	NMB	10	5	-
	9006.40.00	- Instant print cameras	NMB	10	5	-
		- Other cameras:				
	9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	9006.52.00	- - Other, for roll film of a width less than 35 mm	NMB	10	5	-
	9006.53.00	- - Other, for roll film of a width of 35 mm	NMB	10	5	-
	9006.59.00	- - Other	NMB	10	5	-
		- Photographic flashlight apparatus and flashbulbs:				
	9006.61.00	- - Discharge lamp ('electronic') flashlight apparatus	NMB	10	5	-
	9006.69.00	- - Other	NMB	10	5	-
		- Parts and accessories:				
	9006.91.00	- - For cameras	NMB	10	5	-
	9006.99.00	- - Other	NMB	10	5	-
<b>90.07</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>					
	9007.10.00	- Cameras	NMB	10	5	-
	9007.20.00	- Projectors	NMB	10	5	-
		- Parts and accessories:				
	9007.91.00	- -For cameras	NMB	10	5	-
	9007.92.00	- - For projectors	NMB	10	5	-
<b>90.08</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>					
	9008.50.00	- Projectors, enlargers and reducers	NMB	10	5	-
	9008.90.00	- Parts and accessories	NMB	10	5	-
<b>[90.09]</b>						
<b>90.10</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens.</b>					
	9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	NMB	10	5	-
	9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	NMB	10	5	-
	9010.60.00	- Projection screens	NMB	10	5	-
	9010.90.00	- Parts and accessories	NMB	10	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>90.11</b>		<b>Compound optical microscopes, including those for photomicrography, cine- photomicrography or micro-projection.</b>				
	9011.10.00	- Stereoscopic microscopes	NMB	10	-	-
	9011.20.00	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	NMB	10	-	-
	9011.80.00	- Other microscopes	NMB	10	-	-
	9011.90.00	- Parts and accessories	NMB	10	-	-
<b>90.12</b>		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>				
	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	NMB	10	-	-
	9012.90.00	- Parts and accessories	NMB	10	-	-
<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>				
	9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	NMB	10	5	-
	9013.20.00	- Lasers, other than laser diodes	NMB	10	5	-
	9013.80.00	- Other devices, appliances and instruments	NMB	10	5	-
	9013.90.00	- Parts and accessories	NMB	10	5	-
<b>90.14</b>		<b>Direction finding compasses; other navigational instruments and appliances.</b>				
	9014.10.00	- Direction finding compasses	NMB	10	5	-
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	NMB	10	5	-
	9014.80.00	- Other appliances and instruments	NMB	10	5	-
	9014.90.00	- Parts and accessories	NMB	10	5	-
<b>90.15</b>		<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>				
	9015.10.00	- Rangefinders	NMB	10	-	-
	9015.20.00	- Theodolites and tachymeters (tacheometers)	NMB	10	-	-
	9015.30.00	- Levels	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	9015.40.00	- Photogrammetrical surveying instruments and appliances	NMB	10	-	-
	9015.80.00	- Other instruments and appliances	NMB	10	-	-
	9015.90.00	- Parts and accessories	NMB	10	-	-
<b>90.16</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>					
	9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights	NMB	10	5	-
<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 Chapter.</b>					
	9017.10.00	- Drafting tables and machines, whether or not automatic	NMB	10	5	-
	9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	NMB	10	5	-
	9017.30.00	- Micrometers, callipers and gauges	NMB	10	5	-
	9017.80.00	- Other instruments	NMB	10	5	-
	9017.90.00	- Parts and accessories	NMB	10	5	-
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>					
		- Electro-diagnostic apparatus (including apparatus				
	9018.11.00	- - Electro-cardiographs	NMB	-	-	-
	9018.12.00	- - Ultrasonic scanning apparatus	NMB	-	-	-
	9018.13.00	- - Magnetic resonance imaging apparatus	NMB	-	-	-
	9018.14.00	- - Scintigraphic apparatus	NMB	-	-	-
	9018.19.00	- - Other	NMB	-	-	-
	9018.20.00	- Ultra-violet or infra-red ray apparatus	NMB	-	-	-
		- Syringes, needles, catheters, cannulae and the like				
	9018.31.00	- - Syringes, with or without needles	NMB	-	-	-
	9018.32.00	- - Tubular metal needles and needles for sutures	NMB	-	-	-
	9018.39.00	- - Other	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
		- Other instruments and appliances, used in dentals				
	9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	NMB	-	-	-
	9018.49.00	- - Other	NMB	-	-	-
	9018.50.00	- Other ophthalmic instruments and appliances	NMB	-	-	-
	9018.90.00	- Other instruments and appliances	NMB	-	-	-
<b>90.19</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>					
	9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	NMB	-	-	-
	9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	NMB	-	-	-
<b>90.20</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>					
	9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	KGM	-	-	-
<b>90.21</b>	<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>					
	9021.10.00	- Orthopaedic or fracture appliances	KGM	-	-	-
		- Artificial teeth and dental fittings:				
	9021.21.00	- - Artificial teeth	KGM	-	-	-
	9021.29.00	- - Other	KGM	-	-	-
		- Other artificial parts of the body:				
	9021.31.00	- - Artificial joints	KGM	-	-	-
	9021.39.00	- - Other	KGM	-	-	-
	9021.40.00	- Hearing aids, excluding parts and accessories	NMB	-	-	-
	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	NMB	-	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
	9021.90.00	- Other	NMB	-	-	-
<b>90.22</b>	<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 uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b>					
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
	9022.12.00	- - Computed tomography apparatus	NMB	-	-	-
	9022.13.00	- - Other, for dental uses	NMB	-	-	-
	9022.14.00	- - Other, for medical, surgical or veterinary uses	NMB	-	-	-
	9022.19.00	- - For other uses	NMB	10	-	-
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
	9022.21.00	- - For medical, surgical, dental or veterinary uses	NMB	-	-	-
	9022.29.00	- - For other uses	NMB	10	-	-
	9022.30.00	- X-ray tubes	NMB	-	-	-
	9022.90.00	- Other, including parts and accessories	NMB	10	-	-
<b>90.23</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>					
	9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	NMB	10	-	-
<b>90.24</b>	<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>					
	9024.10.00	- Machines and appliances for testing metals	NMB	10	-	-
	9024.80.00	- Other machines and appliances	NMB	10	-	-
	9024.90.00	- Parts and accessories	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>90.25</b>		<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 :				
	9025.11.00	- - Liquid-filled, for direct reading	NMB	10	-	-
	9025.19.00	- - Other	NMB	10	-	-
	9025.80.00	- Other instruments	NMB	10	-	-
	9025.90.00	- Parts and accessories	NMB	10	-	-
<b>90.26</b>		<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 apparatus of heading 90.14, 90.15, 90.28 or</b>				
	9026.10.00	- For measuring or checking the flow or level of liquids	NMB	10	-	-
	9026.20.00	- For measuring or checking pressure	NMB	10	-	-
	9026.80.00	- Other instruments or apparatus	NMB	10	-	-
	9026.90.00	- Parts and accessories	NMB	10	-	-
<b>90.27</b>		<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>				
	9027.10.00	- Gas or smoke analysis apparatus	NMB	10	-	-
	9027.20.00	- Chromatographs and electrophoresis instruments	NMB	10	-	-
	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	NMB	10	-	-
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	NMB	10	-	-
	9027.80.00	- Other instruments and apparatus	NMB	10	-	-
	9027.90.00	- Microtomes; parts and accessories	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>90.28</b>		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>				
	9028.10.00	- Gas meters	NMB	10	-	-
	9028.20.00	- Liquid meters	NMB	10	-	-
	9028.30.00	- Electricity meters	NMB	10	-	-
	9028.90.00	- Parts and accessories	NMB	10	-	-
<b>90.29</b>		<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>				
	9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	NMB	10	-	-
	9029.20.00	- Speed indicators and tachometers; stroboscopes	NMB	10	-	-
	9029.90.00	- Parts and accessories	NMB	10	-	-
<b>90.30</b>		<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>				
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	NMB	10	-	-
	9030.20.00	- Oscilloscopes and oscillographs	NMB	10	-	-
		- Other instruments and apparatus, for measuring or				
	9030.31.00	- - Multimeters without a recording device	NMB	10	-	-
	9030.32.00	- - Multimeters with a recording device	NMB	10	-	-
	9030.33.00	- - Other, without a recording device	NMB	10	-	-
	9030.39.00	- - Other, with a recording device	NMB	10	-	-
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	NMB	10	-	-
		- Other instruments and apparatus:				
	9030.82.00	- - For measuring or checking semiconductor wafers or devices	NMB	10	-	-
	9030.84.00	- - Other, with a recording device	NMB	10	-	-
	9030.89.00	- - Other	NMB	10	-	-
	9030.90.00	- Parts and accessories	NMB	10	-	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>90.31</b>		<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>				
	9031.10.00	- Machines for balancing mechanical parts	NMB	10	-	-
	9031.20.00	- Test benches	NMB	10	-	-
		- Other optical instruments and appliances:				
	9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	NMB	10	-	-
	9031.49.00	- - Other	NMB	10	-	-
	9031.80.00	- Other instruments, appliances and machines	NMB	10	-	-
	9031.90.00	- Parts and accessories	NMB	10	-	-
<b>90.32</b>		<b>Automatic regulating or controlling instruments and apparatus.</b>				
	9032.10.00	- Thermostats	NMB	10	-	-
	9032.20.00	- Manostats	NMB	10	-	-
		- Other instruments and apparatus:				
	9032.81.00	- - Hydraulic or pneumatic	NMB	10	-	-
	9032.89.00	- - Other	NMB	10	-	-
	9032.90.00	- Parts and accessories	NMB	10	-	-
<b>90.33</b>		<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>				
	9033.00.00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	NMB	10	-	-

## CHAPTER 91 CLOCKS AND WATCHES AND PARTS THEREOF

### Notes.

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
		- Wrist watches, electrically operated, whether or not incorporating a stop-watch facility:				
	9101.11.00	- - With mechanical display only	NMB	30	5	-
	9101.19.00	- - Other	NMB	30	5	-
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
	9101.21.00	- - With automatic winding	NMB	30	5	-
	9101.29.00	- - Other	NMB	30	5	-
		- Other:				
	9101.91.00	- - Electrically operated	NMB	30	5	-
	9101.99.00	- - Other	NMB	30	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>				
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:				
	9102.11.00	- - With mechanical display only	NMB	30	5	-
	9102.12.00	- - With opto-electronic display only	NMB	30	5	-
	9102.19.00	- - Other	NMB	30	5	-
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
	9102.21.00	- - With automatic winding	NMB	30	5	-
	9102.29.00	- Other	NMB	30	5	-
		- -Other:				
	9102.91.00	- - Electrically operated	NMB	30	5	-
	9102.99.00	- - Other	NMB	30	5	-
<b>91.03</b>		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>				
	9103.10.00	- Electrically operated	NMB	30	5	-
	9103.90.00	- Other	NMB	30	5	-
<b>91.04</b>		<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>				
	9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	NMB	30	5	-
<b>91.05</b>		<b>Other clocks.</b>				
		- Alarm clocks:				
	9105.11.00	- - Electrically operated	NMB	30	5	-
	9105.19.00	- - Other	NMB	30	5	-
		- Wall clocks:				
	9105.21.00	- - Electrically operated	NMB	30	5	-
	9105.29.00	- - Other	NMB	30	5	-
		- Other:				
	9105.91.00	- - Electrically operated	NMB	30	5	-
	9105.99.00	- - Other	NMB	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>91.06</b>		<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>				
	9106.10.00	- Time-registers, time-recorders	NMB	30	5	-
	9106.90.00	- Other	NMB	30	5	-
<b>91.07</b>		<b>Time switches with clock or watch movement or with synchronous motor.</b>				
	9107.00.00	Time switches with clock or watch movement or with synchronous motor	NMB	30	5	-
<b>91.08</b>		<b>Watch movements, complete and assembled.</b>				
		- Electrically operated:				
	9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	NMB	30	5	-
	9108.12.00	- - With opto-electronic display only	NMB	30	5	-
	9108.19.00	- - Other	NMB	30	5	-
	9108.20.00	- With automatic winding	NMB	30	5	-
	9108.90.00	- Other	NMB	30	5	-
<b>91.09</b>		<b>Clock movements, complete and assembled.</b>				
	9109.10.00	- Electrically operated	NMB	30	5	-
	9109.90.00	- Other	NMB	30	5	-
<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:				
	9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	NMB	30	5	-
	9110.12.00	- - Incomplete movements, assembled	KGM	30	5	-
	9110.19.00	- - Rough movements	KGM	30	5	-
	9110.90.00	- Other	KGM	30	5	-
<b>91.11</b>		<b>Watch cases and parts thereof.</b>				
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	NMB	30	5	-
	9111.20.00	- Cases of base metal, whether or not gold or silver-plated	NMB	30	5	-
	9111.80.00	- Other cases	NMB	30	5	-
	9111.90.00	- Parts	KGM	30	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>91.12</b>		<b>Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.</b>				
	9112.20.00	- Cases	NMB	30	5	-
	9112.90.00	- Parts	KGM	30	5	-
<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>				
	9113.10.00	- Of precious metal or of metal clad with precious metal	NMB	30	5	-
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	NMB	30	5	-
	9113.90.00	- Other	NMB	30	5	-
<b>91.14</b>		<b>Other clock or watch parts.</b>				
	9114.10.00	- Springs, including hair-springs	KGM	30	5	-
	9114.30.00	- Dials	KGM	30	5	-
	9114.40.00	- Plates and bridges	KGM	30	5	-
	9114.90.00	- Other	KGM	30	5	-

**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);
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>92.01</b>		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>				
	9201.10.00	- Upright pianos	NMB	10	5	-
	9201.20.00	- Grand pianos	NMB	10	5	-
	9201.90.00	- Other	NMB	10	5	-
<b>92.02</b>		<b>Other string musical instruments (for example, guitars, violins, harps).</b>				
	9202.10.00	- Played with a bow	NMB	10	5	-
	9202.90	- Other:				
	9202.90.10	- - -Dramnyens	NMB	10	5	-
	9202.90.20	- - -Chiwangs	NMB	10	5	-
	9202.90.90	- - -Other	NMB	10	5	-
<b>[92.03]</b>						
<b>[92.04]</b>						
<b>92.05</b>		<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>				
	9205.10.00	- Brass-wind instruments	NMB	10	5	-
	9205.90	- Other:				
	9205.90.10	- - - Jalings	NMB	10	5	-
	9205.90.20	- - - Lingms	NMB	10	5	-
	9205.90.30	- - - Pipis	NMB	10	5	-
	9205.90.40	- - -Kongthas	NMB	10	5	-
	9205.90.50	- - - Dhoongs	NMB	10	5	-
	9205.90.90	- - - Other	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>92.06</b>		<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>				
	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	NMB	10	5	-
<b>92.07</b>		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>				
	9207.10.00	- Keyboard instruments, other than accordions	NMB	10	5	-
	9207.90.00	- Other	NMB	10	5	-
<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 calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.</b>				
	9208.10.00	- Musical boxes	NMB	10	5	-
	9208.90.00	- Other	NMB	10	5	-
<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>				
	9209.30.00	- Musical instrument strings	KGM	10	5	-
		- Other:				
	9209.91.00	- - Parts and accessories for pianos	KGM	10	5	-
	9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	KGM	10	5	-
	9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	KGM	10	5	-
	9209.99.00	- - Other	KGM	10	5	-

**SECTION XIX**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**  
**CHAPTER 93**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>93.01</b>		<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>				
	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	NMB	50	10	-
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	NMB	50	10	-
	9301.90.00	- Other	NMB	50	10	-
<b>93.02</b>		<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>				
	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	NMB	50	10	-
<b>93.03</b>		<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>				
	9303.10.00	- Muzzle-loading firearms	NMB	50	10	-
	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	NMB	50	10	-
	9303.30.00	- Other sporting, hunting or target-shooting rifles	NMB	50	10	-
	9303.90.00	- Other	NMB	50	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>93.04</b>		<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>				
	9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	NMB	50	10	-
<b>93.05</b>		<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>				
	9305.10.00	- Of revolvers or pistols	NMB	50	10	-
	9305.20.00	- Of shotguns or rifles of heading 93.03	NMB	50	10	-
		- Other:				
	9305.91.00	- - Of military weapons of heading 93.01	NMB	50	10	-
	9305.99.00	- - Other	NMB	50	10	-
<b>93.06</b>		<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>				
		- Shotgun cartridges and parts thereof; air gun pell				
	9306.21.00	- - Cartridges	NMB	50	10	-
	9306.29.00	- - Other	NMB	50	10	-
	9306.30.00	- Other cartridges and parts thereof	NMB	50	10	-
	9306.90.00	- Other	NMB	50	10	-
<b>93.07</b>		<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>				
	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	NMB	50	10	-

**CHAPTER 94**  
**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR**  
**STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR**  
**INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED**  
**BUILDINGS**

**Notes.**

1. This Chapter does not cover:
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09; (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) Lamps or lighting fittings of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
  - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
  - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05). or
  - (m) Monopods, bipods, tripods and similar articles (heading 96.20).A9915
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.  
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - (a) Cupboards, bookcases, other shelved furniture and unit furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
  - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>94.01</b>		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>				
	9401.10.00	- Seats of a kind used for aircraft	NMB	-	-	-
	9401.20.00	- Seats of a kind used for motor vehicles	NMB	50	10	-
	9401.30.00	- Swivel seats with variable height adjustment	NMB	50	10	-
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials:	NMB	50	10	-
	9401.52.00	- Of bamboo	NMB	50	10	-
	9401.53.00	- - Of rattan	NMB	50	10	-
	9401.59.00	- - Other	NMB	50	10	-
		- Other seats, with wooden frames:				
	9401.61.00	- - Upholstered	NMB	50	10	-
	9401.69.00	- - Other	NMB	50	10	-
		- Other seats, with metal frames:				
	9401.71.00	- - Upholstered	NMB	50	10	-
	9401.79.00	- - Other	NMB	50	10	-
	9401.80.00	- Other seats	NMB	50	10	-
	9401.90.00	- Parts	KGM	50	10	-
<b>94.02</b>		<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>				
	9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	NMB	-	-	-
	9402.90.00	- Other	NMB	-	-	-
<b>94.03</b>		<b>Other furniture and parts thereof.</b>				
	9403.10.00	- Metal furniture of a kind used in offices	NMB	50	10	-
	9403.20.00	- Other metal furniture	NMB	50	10	-
	9403.30.00	- Wooden furniture of a kind used in offices	NMB	50	10	-
	9403.40.00	- Wooden furniture of a kind used in the kitchen	NMB	50	10	-
	9403.50.00	- Wooden furniture of a kind used in the bedroom	NMB	50	10	-
	9403.60	- Other wooden furniture:				
	9403.60.10	- - -Chodoms	NMB	50	10	-
	9403.60.90	- - - Other	NMB	50	10	-
	9403.70.00	- Furniture of plastics	NMB	50	10	-
		- Furniture of other materials, including cane, osie				

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
94.04	9403.82.00	- - Of bamboo	NMB	50	10	-
	9403.83.00	- - Of rattan	NMB	50	10	-
	9403.89.00	- - Other	NMB	50	10	-
	9403.90.00	- Parts	NMB	50	10	-
	<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>					
	9404.10.00	- Mattress supports	NMB	50	5	-
		- Mattresses:				
	9404.21.00	- - Of cellular rubber or plastics, whether or not covered	NMB	50	5	-
	9404.29.00	- - Of other materials	NMB	50	5	-
	9404.30.00	- Sleeping bags	NMB	50	5	-
94.05	9404.90	-Other:				
	9404.90.10	- - -Pillows	NMB	50	5	-
	9404.90.20	- - - Quilts	NMB	50	5	-
	9404.90.90	- - - Other	NMB	50	5	-
	<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>					
	9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	NMB	50	10	-
	9405.20.00	- Electric table, desk, bedside or floor-standing lamps	NMB	50	10	-
	9405.30.00	- Lighting sets of a kind used for christmas trees	NMB	50	10	-
	9405.40.00	- Other electric lamps and lighting fittings	NMB	50	10	-
	9405.50.00	-Non-electrical lamps and lighting fittings	NMB	50	10	-
94.06	9405.60.00	- Illuminated signs, illuminated name-plates and the like	NMB	50	10	-
		- Parts:				
	9405.91.00	- - Of glass	KGM	50	10	-
	9405.92.00	- - Of plastics	KGM	50	10	-
	9405.99.00	- - Other	KGM	50	10	-
	<b>Prefabricated buildings.</b>					
	9406.10.00	- Of wood	KGM	50	10	-
	9406.90.00	- Other	KGM	50	10	-

**CHAPTER 95**  
**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**

**Notes.**

- 1.- This Chapter does not cover :
  - (a) Candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
  - (f) Textile flags or bunting, or sails for boats, sailboards or lan craft, of Chapter 63
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03); (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII; (o) Children's bicycles (heading 87.12);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood); (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls or whistles (heading 92.08); (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05);
  - (u) Monopods, bipods, tripods and similar articles (heading 96.20)
  - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

- 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

**Subheading Note.**

- 1.- Subheading 9504.50 covers :

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
[95.01]						
[95.02]						
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds.				
	9503.00.00	tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size "scale" models and similar recreational models, working or not; puzzles of all kinds	NMB	30	10	-
95.04		Video game consoles and machines, articles for fun-fair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
	9504.20.00	- Articles and accessories for billiards of all kinds	NMB	30	10	-
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	NMB	30	10	-
	9504.40.00	- Playing cards	PKT	30	10	-
	9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	NMB	30	10	-
	9504.90.00	- Other	NMB	30	10	-
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
	9505.10.00	- Articles for christmas festivities	NMB	30	10	-
	9505.90.00	- Other	NMB	30	10	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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:				
	9506.11.00	- - Skis	NPR	10	5	-
	9506.12.00	- - Ski-fastenings (ski-bindings)	KGM	10	5	-
	9506.19.00	- - Other	KGM	10	5	-
		- Water-skis, surf-boards, sailboards and other wate				
	9506.21.00	- - Sailboards	NMB	10	5	-
	9506.29.00	- - Other	NMB	10	5	-
		-Golf clubs and other golf equipment:				
	9506.31.00	- - Clubs, complete	NMB	10	5	-
	9506.32.00	- - Balls	NMB	10	5	-
	9506.39.00	- - Other	NMB	10	5	-
	9506.40.00	- Articles and equipment for table-tennis	NMB	10	5	-
		- Tennis, badminton or similar rackets, whether or n				
	9506.51.00	- - Lawn-tennis rackets, whether or not strung	NMB	10	5	-
	9506.59.00	- - Other	NMB	10	5	-
		- Balls, other than golf balls and table-tennis ball				
	9506.61.00	- - Lawn-tennis balls	NMB	10	5	-
	9506.62.00	- - Inflatable	NMB	10	5	-
	9506.69.00	- -Other	NMB	10	5	-
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	NPR	10	5	-
		- Other:				
	9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	NMB	10	5	-
	9506.99	- - Other:				
	9506.99.10	- - - Bows	NMB	10	5	-
	9506.99.20	- - - Other	NMB	10	5	-
	9506.99.90	- - -Other	NMB	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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 92.08 or 97.05) and similar hunting or shooting requisites.</b>				
	9507.10.00	- Fishing rods	NMB	20	10	-
	9507.20.00	- Fish-hooks, whether or not snelled	NMB	20	10	-
	9507.30.00	- Fishing reels	NMB	20	10	-
	9507.90.00	- Other	NMB	20	10	-
<b>95.08</b>		<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.</b>				
	9508.10.00	- Travelling circuses and travelling menageries	NMB	20	10	-
	9508.90.00	- Other	NMB	20	10	-

## CHAPTER 96 MISCELLANEOUS MANUFACTURED ARTICLES

### Notes.

- 1.- This Chapter does not cover :
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks); (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92); (ij) Articles of Chapter 93 (arms and parts thereof); (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2.- In heading 96.02 the expression "vegetable or mineral carving material" means :
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom); (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- 3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<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>				
	9601.10.00	- Worked ivory and articles of ivory	KGM	100	15	-
	9601.90.00	- Other	KGM	100	15	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>96.02</b>		<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 35.03) and articles of unhardened gelatin.</b>				
	9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included	KGM	10	5	-
<b>96.03</b>		<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>				
	9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail	NMB	10	5	-
	9603.21.00	- - Tooth brushes, including dental-plate brushes	NMB	10	5	-
	9603.29.00	- - Other	NMB	10	5	-
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	NMB	10	5	-
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	NMB	10	5	-
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	NMB	10	5	-
	9603.90.00	- Other	NMB	10	5	-
<b>96.04</b>		<b>Hand sieves and hand riddles.</b>				
	9604.00.00	Hand sieves and hand riddles	NMB	10	5	-
<b>96.05</b>		<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>				
	9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	NMB	10	5	-



Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>96.06</b>		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>				
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	KGM	10	5	-
		- Buttons:				
	9606.21.00	- - Of plastics, not covered with textile material	KGM	10	5	-
	9606.22.00	- -Of base metal, not covered with textile material	KGM	10	5	-
	9606.29.00	- - Other	KGM	10	5	-
	9606.30.00	- Button moulds and other parts of buttons; button blanks	KGM	10	5	-
<b>96.07</b>		<b>Slide fasteners and parts thereof.</b>				
		- Slide fasteners:				
	9607.11.00	- - Fitted with chain scoops of base metal	KGM	10	5	-
	9607.19.00	- - Other	KGM	10	5	-
	9607.20.00	- Parts	KGM	10	5	-
<b>96.08</b>		<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 96.09.</b>				
	9608.10.00	- Ball point pens	NMB	10	5	-
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	NMB	10	5	-
	9608.30.00	- Fountain pens, stylograph pens and other pens	NMB	10	5	-
	9608.40.00	- Propelling or sliding pencils	NMB	10	5	-
	9608.50.00	- Sets of articles from two or more of the foregoing subheadings	NMB	10	5	-
	9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	NMB	10	5	-
		- Other:				
	9608.91.00	- - Pen nibs and nib points	NMB	10	5	-
	9608.99.00	- - Other	KGM	10	5	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>96.09</b>		<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>				
	9609.10.00	- Pencil and crayons, with leads encased in a rigid sheath	NMB	10	5	-
	9609.20.00	- Pencil leads, black or coloured	NMB	10	5	-
	9609.90.00	- Other	NMB	10	5	-
<b>96.10</b>		<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>				
	9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed	NMB	10	5	-
<b>96.11</b>		<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>				
	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	NMB	10	5	-
<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>				
	9612.10	- Ribbons:				
	9612.10.10	- - Ribbons, computer	NMB	-	-	-
	9612.10.90	- - - Other	NMB	10	5	-
	9612.20.00	- Ink-pads	NMB	-	-	-
<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>				
	9613.10.00	- Pocket lighters, gas fuelled, non-refillable	NMB	30	20	-
	9613.20.00	- Pocket lighters, gas fuelled, refillable	NMB	30	20	-
	9613.80.00	- Other lighters	NMB	10	5	-
	9613.90.00	- Parts	KGM	10	5	-
<b>96.14</b>		<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>				
	9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	NMB	50	20	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>96.15</b>		<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>				
		- Combs, hair-slides and the like:				
	9615.11.00	- - Of hard rubber or plastics	NMB	10	5	-
	9615.19.00	- - Other	NMB	10	5	-
	9615.90.00	- Other	KGM	10	5	-
<b>96.16</b>		<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>				
	9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	KGM	30	20	-
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	KGM	30	20	-
<b>96.17</b>		<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.</b>				
	9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	NMB	10	5	-
<b>96.18</b>		<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>				
	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	NMB	10	5	-
<b>96.19</b>		<b>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</b>				
	9619.00.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	KGM	30	5	-
<b>96.20</b>		<b>Monopods, bipods, tripods and similar articles.</b>				
	9620.00.00	Monopods, bipods, tripods and similar articles.	NMB	10	5	-

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

**CHAPTER 97**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**Notes.**

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

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>97.01</b>		<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>				
	9701.10	- Paintings, drawings and pastels:				
	9701.10.10	- - - Thangka, kuthang other than (embroidery thangka & kuthang) of heading 58.10	NMB	30	20	-
	9701.10.90	- - - Paintings, drawings and pastels	NMB	30	20	-
	9701.90.00	- Other	NMB	30	20	-
<b>97.02</b>		<b>Original engravings, prints and lithographs.</b>				
	9702.00.00	Original engravings, prints and lithographs	NMB	30	20	-
<b>97.03</b>		<b>Original sculptures and statuary, in any material.</b>				
	9703.00.00	Original sculptures and statuary, in any material	NMB	30	20	-

Heading	BTC Code	Commodity Description	Unit	(% except otherwise specified)		
				Duty	Tax	
					Sales Tax	Green Tax
<b>97.04</b>		<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</b>				
	9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	KGM	30	20	-
<b>97.05</b>		<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>				
	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	NMB	30	20	-
<b>97.06</b>		<b>Antiques of an age exceeding one hundred years.</b>				
	9706.00.00	Antiques of an age exceeding one hundred years	NMB	100	20	-

**CHAPTER 98**  
**CODES FOR SPECIAL TRANSACTIONS.**

Heading	BTC Code	Commodity Description	Unit	<i>(% except otherwise specified)</i>		
				Duty	Tax	
					Sales Tax	Green Tax
<b>98.01</b>		<b>Postal packages not classified according to kind</b>				
	9801.00.00	Postal packages not classified according to kind	NMB	50	10	-
<b>98.02</b>		<b>Handicrafts not classified according to kind.</b>				
	9802.00.00	Handicrafts not classified according to kind.	NMB	50	15	-



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