ACT NO. 45 OF 2021

I assent.

W. KATONIVERE
President

[2 December 2021]

AN ACT

TO AMEND THE CUSTOMS TARIFF ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Customs Tariff (Amendment) (No. 3) Act 2021.

(2) This Act comes into force on 1 January 2022.

Schedule 2 amended

2. The Customs Tariff Act 1986 is amended by deleting Schedule 2 and substituting the following—

SCHEDULE 2
(Section 3)

CUSTOMS TARIFF

Customs Tariff
Abbreviations, Symbols

SCHEDULE
(Replacing Schedule 2 of the Principal Act)

CUSTOMS TARIFF
Preliminary

In this Schedule :

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

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

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

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

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

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

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

ABBREVIATIONS AND SYMBOLS

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

ABBREVIATIONS AND SYMBOLS

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

Examples

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

● HS - amendments operative from 01/01/2022

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

Customs Tariff
Abbreviations, Symbols

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

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

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

PART I

STANDARD TARIFF

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

Interpretative Rules - Classification of goods in the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions :

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

   (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets of retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives their essential character, insofar as this criterion is applicable.

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

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

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

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

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

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

Additional Interpretative Rules

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

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

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

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

LIST OF SECTION TITLES

SECTION TITLES

I	Live Animals; Animal Products
II	Vegetable Products
III	Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes
IV	Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes
V	Mineral Products
VI	Products of the Chemical or Allied Industries
VII	Plastics and Articles thereof; Rubber and articles thereof
VIII	Raw Hides and Skins, Leather, Furskins and articles thereof; Saddlery and Harness; Travel Goods, handbags and similar containers; Articles of Animal Gut (Other than Silk-Worm Gut)
IX	Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork
X	Pulp of Wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles thereof
XI	Textiles and Textile Articles
XII	Footwear, Headgear, Umbrellas, Sun-Umbrellas, Walking-Sticks, Seat-sticks, Whips, Riding-Crops and Parts thereof; prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair
XIII	Articles of Stone, Plaster, Cement, Asbestos, Mica or similar materials; Ceramic Products; Glass and Glassware
XIV	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metal Clad with Precious Metal and Articles thereof; Imitation Jewellery; Coin
XV	Base Metals and Articles of Base Metal
XVI	Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of such articles
XVII	Vehicles, Aircraft, Vessels and Associated Transport Equipment
XVIII	Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories thereof
XIX	Arms and Ammunition; Parts and Accessories thereof
XX	Miscellaneous Manufactured Articles
XXI	Works of Art, Collectors' Pieces and Antiques

Chapter Titles

LIST OF SECTION AND CHAPTER TITLES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1 Live animals.

2 Meat and edible meat offal.

3 Fish and crustaceans, molluscs and other aquatic invertebrates.

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

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

SECTION II

VEGETABLE PRODUCTS

Section Notes

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

7 Edible vegetables and certain roots and tubers.

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

9 Coffee, tea, mate' and spices.

10 Cereals.

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

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

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

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

SECTION III

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

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

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES;PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Section Note.

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

17 Sugars and sugar confectionery.

18 Cocoa and cocoa preparations.

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

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

21 Miscellaneous edible preparations.

22 Beverages, spirits and vinegar.

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

24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

SECTION V

MINERAL PRODUCTS

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

26 Ores, slag and ash.

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

Chapter Titles

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

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

29 Organic chemicals.

30 Pharmaceutical products.

31 Fertilisers.

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

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

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

35 Albuminoidal substances; modified starches; glues; enzymes.

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

37 Photographic or cinematographic goods.

38 Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Section Notes.

39 Plastics and articles thereof.

40 Rubber and articles thereof.

SECTION VIII

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

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

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

43 Furskins and artificial fur; manufactures thereof.

SECTION IX

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

44 Wood an articles of wood; wood charcoal.

45 Cork and articles of cork.

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

SECTION X

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

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

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

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

Chapter Titles

SECTION XI

TEXTILES AND TEXTILES ARTICLES

Section Notes.

50 Silk.

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

52 Cotton.

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

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

55 Man-made staple fibres.

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

57 Carpets and other textile floor coverings.

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

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

60 Knitted or crocheted fabrics.

61 Articles of apparel and clothing accessories knitted or crocheted.

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

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

SECTION XII

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

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

65 Headgear and parts thereof.

Chapter Titles

(Section XII continued)

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

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

SECTION XIII

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

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

69 Ceramic products.

70 Glass and glassware.

SECTION XIV

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

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

72 Iron and steel.

73 Articles of iron or steel.

74 Copper and articles thereof.

75 Nickel and articles thereof.

76 Aluminium and articles thereof.

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

78 Lead and articles thereof.

(Section XV continued)

Chapter Titles

79 Zinc and articles thereof.

80 Tin and articles thereof.

81 Other base metals; cermets; articles thereof.

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

83 Miscellaneous articles of base metal.

SECTION XVI

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

Section Notes.

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

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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

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

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

88 Aircraft, spacecraft, and parts thereof.

89 Ships, boats and floating structures.

SECTION XVIII

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

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

91 Clocks and watches and parts thereof.

92 Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

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

96 Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97 Works of art, collectors' pieces and antiques.

Section I
Chapter 1
01.01/05

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the conte otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout the Schedule any reference to "dried" produc 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 03.08;

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

(c) Animals of heading 95.08

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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	01.01 Live Horses, asses, mules and hinnies :						
	- Horses :						
0101.21.00	- - Pure-bred breeding animals	Free	Free	9%	Free	001.5	u
0101.29.00	- - Other	5%	Free	9%	Free	001.5	u
0101.30.00	- Asses	5%	Free	9%	Free	001.5	u
0101.90.00	- Other	5%	Free	9%	Free	001.5	u
	01.02 Live bovine animals.						
	- Cattle :						
0102.21.00	- - Pure-bred breeding animals	Free	Free	9%	Free	001.11	u
0102.29.00	- - Other	5%	Free	9%	Free	001.19	u
	- Buffalo :						
0102.31.00	- - Pure-bred breeding animals	Free	Free	9%	Free	001.11	u
0102.39.00	- - Other	5%	Free	9%	Free	001.19	u
0102.90.00	- Other	5%	Free	9%	Free	001.19	u
	01.03 Live swine.						
0103.10.00	- Pure-bred breeding animals	Free	Free	9%	Free	001.31	u
	- Other :						
0103.91.00	- - Weighing less than 50 kg	5%	Free	9%	Free	001.39	u
0103.92.00	- - Weighing 50 kg or more	5%	Free	9%	Free	001.39	u
	01.04 Live sheep and goats.						
0104.10.00	- Sheep	Free	Free	9%	Free	001.21	u
0104.20.00	- Goats	Free	Free	9%	Free	001.22	u
	01.05 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.						
	- Weighing not more 185 g :						

Section I
Chapter 1
01.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0105.11.00	- - Fowls of the species *Gallus domesticus*	Free	Free	9%	Free	001.41	u
0105.12.00	- - Turkeys	Free	Free	9%	Free	001.41	u
0105.13.00	- - Ducks	Free	Free	9%	Free	001.41	u
0105.14.00	- - Geese	Free	Free	9%	Free	001.41	u
0105.15.00	- - Guinea fowls	Free	Free	9%	Free	001.41	u
	- Other :						
0105.94.00	- - Fowls of the species *Gallus domesticus*	5%	Free	9%	Free	001.49	u
0105.99.00	- - Other	5%	Free	9%	Free	001.49	u
	01.06 Other live animals.						
	- Mammals :						
0106.11.00	- - Primates	5%	Free	9%	Free	001.9	u
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5%	Free	9%	Free	001.9	u
0106.13.00	- - Camels and other camelids (Camelidae)	5%	Free	9%	Free	001.9	u
0106.14.00	- - Rabbits and hares	5%	Free	9%	Free	001.9	u

Section I
Chapter 1

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0106.19.00	- - Other	5%	Free	9%	Free	001.9	u
0106.20.00	- Reptiles (including snakes and turtles)	5%	Free	9%	Free	001.9	u
	- Birds :						
0106.31.00	- - Birds of prey	5%	Free	9%	Free	001.9	u
0106.32.00	- - Psittaciforms (including parrots, parakeets, macaws and cockatoos)	5%	Free	9%	Free	001.9	u
0106.33.00	- - Ostriches; emus(Dromaius novaehollandiae)	5%	Free	9%	Free	001.9	u
0106.39.00	- - Other	5%	Free	9%	Free	001.9	u
	- Insects :						
0106.41.00	- - Bees	5%	Free	9%	Free	001.9	u
0106.49.00	- - Other	5%	Free	9%	Free	001.9	u
0106.90.00	- Other	5%	Free	9%	Free	001.9	u

Section I
Chapter 2
Notes

Chapter 2

Meat and edible meat offal

Note.

1.- This chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Edible, non-living insects (heading 04.10);

(c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(d) Animal fat, other than products of heading 02.09 (Chapter 15).

0201	Meat of bovine animals, fresh or chilled
0202	Meat of bovine animals, frozen
0203	Meat of swine, fresh, chilled or frozen
0204	Meat of sheep or goats, fresh, chilled or frozen
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
0207	Meat and edible offal, of the poultry of 0105, fresh, chilled or frozen
0208	Other meat and edible meat offal, fresh, chilled or frozen
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	02.01 Meat of bovine animals, fresh or chilled.						
0201.10.00	- Carcasses and half-carcasses	15%	Free	9%	Free	011.11	kg
0201.20.00	- Other cuts with bone in	15%	Free	9%	Free	011.11	kg
0201.30.00	- Boneless	15%	Free	9%	Free	011.12	kg
	02.02 Meat of bovine animals, frozen.						
0202.10.00	- Carcasses and half-carcasses	15%	Free	9%	Free	011.21	kg
0202.20.00	- Other cuts with bone in	15%	Free	9%	Free	011.21	kg
0202.30.00	- Boneless	15%	Free	9%	Free	011.22	kg
	02.03 Meat of swine, fresh, chilled or frozen.						
	- Fresh or chilled :						
0203.11.00	- - Carcasses and half-carcasses	32%	Free	9%	Free	012.21	kg
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	32%	Free	9%	Free	012.21	kg
0203.19.00	- - Other	32%	Free	9%	Free	012.21	kg

Section 1
Chapter 2
02.04/02.06

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Frozen :						
0203.21.00	- - Carcasses and half-carcasses	32%	Free	9%	Free	012.22	kg
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	32%	Free	9%	Free	012.22	kg
0203.29.00	- - Other	32%	Free	9%	Free	012.22	kg
	02.04 Meat of sheep or goats, fresh, chilled or frozen.						
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	5%	Free	9%	Free	012.11	kg
	- Other meat of sheep, fresh or chilled :						
0204.21.00	- - Carcasses and half-carcasses	5%	Free	9%	Free	012.11	kg
0204.22.00	- - Other cuts with bone in	5%	Free	9%	Free	012.11	kg
0204.23.00	- - Boneless	5%	Free	9%	Free	012.11	kg
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	5%	Free	9%	Free	012.12	kg
	- Other meat of sheep, frozen:						
0204.41.00	- - Carcasses and half-carcasses	5%	Free	9%	Free	012.12	kg
0204.42.00	- - Other cuts with bone in	5%	Free	9%	Free	012.12	kg
0204.43.00	- - Boneless	5%	Free	9%	Free	012.12	kg
0204.50.00	- Meat of goats	5%	Free	9%	Free	012.13	kg
0205.00.00	**02.05 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	5%	Free	9%	Free	012.4	kg
	02.06 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						
0206.10.00	- Of bovine animals, fresh or chilled	32%	Free	9%	Free	012.51	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of Bovine animals, frozen :						
0206.21.00	- - Tongues	32%	Free	9%	Free	012.52	kg
0206.22.00	- - Livers	32%	Free	9%	Free	012.52	kg
0206.29.00	- - Other	32%	Free	9%	Free	012.52	kg
0206.30.00	- Of swine, fresh or chilled	32%	Free	9%	Free	012.53	kg
	- Of swine, frozen :						
0206.41.00	- - Livers	32%	Free	9%	Free	012.54	kg
0206.49.00	- - Other	32%	Free	9%	Free	012.54	kg
0206.80.00	- Other, fresh or chilled	5%	Free	9%	Free	012.55	kg
0206.90.00	- Other, frozen	5%	Free	9%	Free	012.56	kg
	02.07 Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.						
	- Of fowls of the species *Gallus domesticus* :						
0207.11.00	- - Not cut in pieces, fresh or chilled	32%	10%	9%	Free	012.31	kg
0207.12.00	- - Not cut in pieces, frozen	32%	10%	9%	Free	012.32	kg
0207.13.00	- - Cuts and offal, fresh or chilled	32%	10%	9%	Free	012.34	kg
0207.14.00	- - Cuts and offal, frozen	32%	10%	9%	Free	012.35	kg
	- Of turkeys :						
0207.24.00	- - Not cut in pieces, fresh or chilled	5%	Free	9%	Free	012.31	kg
0207.25.00	- - Not cut in pieces, frozen	5%	Free	9%	Free	012.32	kg

Section I
Chapter 2
02.08

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0207.26.00	- - Cuts and offals, fresh or chilled	5%	Free	9%	Free	012.34	kg
0207.27.00	- - Cuts and offals, frozen	5%	Free	9%	Free	012.35	kg
	- Of ducks :						
0207.41.00	- - Not cut in pieces, fresh or chilled	32%	Free	9%	Free	012.31	kg
0207.42.00	- - Not cut in pieces, frozen	32%	Free	9%	Free	012.32	kg
0207.43.00	- - Fatty livers, fresh or chilled	32%	Free	9%	Free	012.33	kg
0207.44.00	- - Other, fresh or chilled	32%	Free	9%	Free	012.34	kg
0207.45.00	- - Other, frozen	32%	Free	9%	Free	012.35	kg
	- Of geese :						
0207.51.00	- - Not cut in pieces, fresh or chilled	5%	Free	9%	Free	012.31	kg
0207.52.00	- - Not cut in pieces, frozen	5%	Free	9%	Free	012.32	kg
0207.53.00	- - Fatty livers, fresh or chilled	5%	Free	9%	Free	012.33	kg
0207.54.00	- - Other, fresh or chilled	5%	Free	9%	Free	012.34	kg
0207.55.00	- - Other, frozen	5%	Free	9%	Free	012.35	kg
0207.60.00	- Of guinea fowls	5%	Free	9%	Free	012.34	kg
	02.08 Other meat and edible meat offal, fresh, chilled or frozen.						
0208.10.00	- Of rabbits or hares	5%	Free	9%	Free	012.91	kg
0208.30.00	- Of primates	5%	Free	9%	Free	012.99	kg
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and Dugongs (mammals of the order Sirenia); of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	5%	Free	9%	Free	012.99	kg
0208.50.00	- Of reptiles (including snakes and turtles)	5%	Free	9%	Free	012.99	kg
0208.60.00	- Of camels and other camelids (Camelidae)	5%	Free	9%	Free	012.99	kg
0208.90.00	- Other	5%	Free	9%	Free	012.99	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	02.09 Pig fat, free of lean meat, and poultry fat, not rendered, or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.						
0209.10.00	- Of pigs	32%	Free	9%	Free	411.31	kg
0209.90.00	- Other	5%	Free	9%	Free	411.31	kg
	02.10 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.						
	- Meat of swine :						
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	32%	Free	9%	Free	016.11	kg
0210.12.00	- - Bellies (streaky) and cuts thereof	32%	Free	9%	Free	016.12	kg
0210.19.00	- - Other	32%	Free	9%	Free	016.19	kg
0210.20.00	- Meat of bovine animals	15%	Free	9%	Free	016.81	kg
	- Other, including edible flours and meals of meat or meat offal :						
0210.91.00	- - Of primates	5%	Free	9%	Free	016.89	kg
0210.92.00	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and Dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammels of the suborder Pinnipedia)	5%	Free	9%	Free	016.89	kg
0210.93.00	- - Of reptiles (including snakes and turtles)	5%	Free	9%	Free	012.89	kg
0210.99.00	- - Other	5%	Free	9%	Free	012.89	kg

Section 1
Chapter 3
Notes

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Note.

1.- This chapter does not cover :

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers, 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).

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.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

0301 Live fish

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

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

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

0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process

0306 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine

0307 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process

0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.

• 0309 Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	03.01 Live fish.						
	- Ornamental fish :						
0301.11.00	- - Freshwater	15%	Free	9%	Free	034.11	kg
0301.19.00	- - Other	15%	Free	9%	Free	034.11	kg
	- Other live fish :						
0301.91.00	- - Trout (*salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	9%	Free	034.11	kg
0301.92.00	- - Eels (*Anguilla spp.*)	15%	Free	9%	Free	034.11	kg
0301.93.00	- - Carp (*Cyprinus carpio, Carassius* spp. *Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus Catla catla Labeo spp, Osteochilus, hasselti, Leptobarbus Hoeveni, Megalobramaspp)*	15%	Free	9%	Free	034.11	kg
0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis)*	15%	Free	9%	Free	034.11	kg
0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii)*	15%	Free	9%	Free	034.11	kg
0301.99.00	- - Other	15%	Free	9%	Free	034.11	kg

Section I
Chapter 3
03.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	03.02 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.						
	- Salmonidae, excluding edible fish and offal of subheading 0302.91 to 0302.99 :						
0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	9%	Free	034.12	kg
0302.13.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	15%	Free	9%	Free	034.12	kg
0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	9%	Free	034.12	kg
0302.19.00	- - Other	15%	Free	9%	Free	034.12	kg
	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edibale fish offal of subheading 0302.91 to 0302.99 :						
0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	15%	Free	9%	Free	034.13	kg
0302.22.00	- - Plaice (*Pleuronectes platessa*)	15%	Free	9%	Free	034.13	kg
0302.23.00	- - Sole (*Solea spp.*)	15%	Free	9%	Free	034.13	kg
0302.24.00	- - Turbots(*Psetta maxima)*	15%	Free	9%	Free	034.13	kg
0302.29.00	- - Other	15%	Free	9%	Free	034.13	kg
●	- Tunas (*of the genus Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:						
0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	15%	Free	9%	Free	034.14	kg
0302.32.00	- - Yellow fin tunas (*Thunnus albacares*)	15%	Free	9%	Free	034.14	kg
● 0302.33.00	- - Skipjack tuna (stripe-bellied bonito) *(Katsuwonus pelamis)*	15%	Free	9%	Free	034.14	kg

Section I
Chapter 3

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	15%	Free	9%	Free	034.14	kg
0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	15%	Free	9%	Free	034.14	kg
0302.36.00	- - Southern Bluefin tunas (*Thunnus maccoyii*)	15%	Free	9%	Free	034.14	kg
0302.39.00	- - Other	15%	Free	9%	Free	034.14	kg
	- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*),indian mackerels (*Rastrelliger spp.*),seefishes (Scomberromorus spp.), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycenton canadum*), silver pomfrets (*pampus spp*), pacific saury *Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladuis*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheading 0302.91 to 0302.99 :						
0302.41.00	- - Herrings (*Claupea harengus, Clupea pallasii*)	15%	Free	9%	Free	034.15	kg
0302.42.00	- - Anchovies (*Engraulis spp.*)	15%	Free	9%	Free	034.18	kg
0302.43.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	15%	Free	9%	Free	034.15	kg
0302.44.00	- - Mackerel (Scomber scombrus, *Scomber australasicus, Scomber japonicus*)	15%	Free	9%	Free	034.17	kg
0302.45.00	- - Jack and horse mackerel (*Trachurus spp.)*	15%	Free	9%	Free	034.18	kg
0302.46.00	- - Cobia (*Rachycentron canadum*)	15%	Free	9%	Free	034.18	kg
0302.47.00	- - Swordfish (*Xiphias gladius)*	15%	Free	9%	Free	034.18	kg
0302.49.00	- - Other	15%	Free	9%	Free	034.18	kg
	Fish of the families *Bregmacerotidae, euclichthyidae, Gadidae, Macrouridae, melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheading 0302.91 to 0302.99 :						

Section 1
Chapter 3
03.03

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0302.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus Macrocephalus*)	15%	Free	9%	Free	034.16	kg
	0302.52.00	- - Haddock (*Melanogrammus* aeglefinus)	15%	Free	9%	Free	034.18	kg
	0302.53.00	- - Coalfish *(Pollchius virens*)	15%	Free	9%	Free	034.18	kg
	0302.54.00	- - Hake (Merluccius spp., Urophycis spp.)	15%	Free	9%	Free	034.18	kg
●	0302.55.00	- - Alaska Pollock (*Theragra chalcogramma*)	15%	Free	9%	Free	034.18	kg
	0302.56.00	- - Blue whitings (*Micromesistius poutassou,Micromesistius australis*)	15%	Free	9%	Free	034.18	kg
	0302.59.00	- - Other	15%	Free	9%	Free	034.18	kg
		- 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., Ostechilus hasselti, Leptobatbus hoeveni, Magalobrama spp.), eels(*Anguilla spp.*), Nile perch (*Lates niloticus*)and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :						
	0302.71.00	- - Tilapias (*Oreochromis spp.*)	15%	Free	9%	Free	034.18	kg
	0302.72.00	- - Catfish (*Pangasius spp., Silurus spp., clarias spp., Ictalurus spp.*)	15%	Free	9%	Free	034.18	kg
	0302.73.00	- - Carp (*Cyprinus spp, Carassius* spp, *Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon Piceus, Catla catla, Labeo spp.), Osteochilus, hasselti, leptobabus Hoeveni, Megalobrama spp)*	15%	Free	9%	Free	034.18	kg
	0302.74.00	- - Eels (*Anguilla spp.*)	15%	Free	9%	Free	034.18	kg
	0302.79.00	- - Other	15%	Free	9%	Free	034.18	kg
		- Other fish, excluding edibale Fish offal of subheading 0302.91 to 0302.99:						
	0302.81.00	- - Dogfish and other sharks	15%	Free	9%	Free	034.18	kg
	0302.82.00	- - Rays and skates (*Rajidae*)	15%	Free	9%	Free	034.18	kg
	0302.83.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	9%	Free	034.18	kg
	0302.84.00	- - Sea bass (*Dicentrarchus spp.)*	15%	Free	9%	Free	034.18	kg
	0302.85.00	- - Seabream (*Sparidae*)	15%	Free	9%	Free	034.18	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0302.89.00	- - Other	15%	Free	9%	Free	034.18	kg
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal						
0302.91.00	- - Livers, roes and milt	15%	Free	9%	Free	034.19	kg
0302.92.00	- - Shark fins	15%	Free	9%	Free	034.19	kg
0302.99.00	- - Other	15%	Free	9%	Free	034.19	kg
	03.03 Fish, frozen, excluding fish fillet and other fish meat of heading 03.04.						
	- Salmonidae, excluding livers and roes :						
0303.11.00	- - Sockeye salmon (red salmon) *(Oncorhynchus nerka)*	15%	Free	9%	Free	034.21	kg
0303.12.00	- - Other Pacific salmon *(Oncorhynchus* gorbuscha, oncorhynchus keta, *Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus)*	15%	Free	9%	Free	034.21	kg
0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube Salmon (*Huchohucho*)	15%	Free	9%	Free	034.21	kg
0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	9%	Free	034.21	kg
0303.19.00	- - Other	15%	Free	9%	Free	034.21	kg
	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp.,*) *Carassious spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), Catla catla Hasseti, Lebeo spp., eels(*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edibale fish offal of subheading 0303.91 to 0303.99 :						
0303.23.00	- - Tilapias (*Oreochromis spp.)*	15%	Free	9%	Free	034.28	kg
0303.24.00	- - Catfish (*Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.*)	15%	Free	9%	Free	034.28	kg

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Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0303.25.00	- - Carp (*Cyprinus spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp, osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*	15%	Free	9%	Free	034.28	kg
0303.26.00	- - Eels (*Anguilla spp.*)	15%	Free	9%	Free	034.28	kg
0303.29.00	- - Other	15%	Free	9%	Free	034.28	kg
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edibale fish offal of subheading 0303.91 to 0303.99:						
0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus, hippoglossus, Hippoglossus stenolepis*)	15%	Free	9%	Free	034.22	kg
0303.32.00	- - Plaice (*Pleuronectes platessa*)	15%	Free	9%	Free	034.22	kg
0303.33.00	- - Sole (*Solea Spp.*)	15%	Free	9%	Free	034.22	kg
0303.34.00	- - Turbots (*Psetta maxima*)	15%	Free	9%	Free	034.22	kg
0303.39.00	- - Other	15%	Free	9%	Free	034.22	kg
	- Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) *(Katsuwonus pelamis)*, excluding edible fish offal of subheadings 0303.91 to 0303.99:						
0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	15%	Free	9%	Free	034.23	kg
0303.42.00	- - Yellowfin tunas (*Thunnus albacares*)	15%	Free	9%	Free	034.23	kg
0303.43.00	- - Skipjack tuna (stripe-bellied bonito) *(Katsuwonus pelamis)*	15%	Free	9%	Free	034.23	kg
0303.44.00	- - Bigeye tunas *(Thunnus obesus)*	15%	Free	9%	Free	034.23	kg
0303.45.00	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	15%	Free	9%	Free	034.23	kg
0303.46.00	- - Southern bluefin tunas *(Thunnus maccoyii)*	15%	Free	9%	Free	034.23	kg
0303.49.00	- - Other	15%	Free	9%	Free	034.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (Engraulis spp.), (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus,Scomber australasicus, Scomber japonicus*), indian mackerels (Rastrlliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (pampus spp.), Pacific saury (Coloabis Saira), scads (Decapterus spp.),capelin (Mallotus villosus), swordfish (Xiphias Gladius),swordfish (Xiphias gladuis), Kawakawa (Euthynnus affinis), bonitos (sarda spp.) marlins, saifishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99						
0303.51.00	- - Herrings (*Clupea harengus, Clupea pallasii)*	15%	Free	9%	Free	034.24	kg
0303.53.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	15%	Free	9%	Free	034.24	kg
0303.54.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber* Japonicus)	15%	Free	9%	Free	034.26	kg
0303.55.00	- - Jack and horse mackerel (Trachurus spp.)	15%	Free	9%	Free	034.28	kg
0303.56.00	- - Cobia (Rachycentron canadum)	15%	Free	9%	Free	034.28	kg
0303.57.00	- - Swordfish (*Xiphias gladius)*	15%	Free	9%	Free	034.28	kg
0303.59.00	- - Other	15%	Free	9%	Free	034.28	kg
	- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible Fish offal of subheading 0303.91 to 0303.99 :						
0303.63.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	9%	Free	034.25	kg
0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	15%	Free	9%	Free	034.25	kg
0303.65.00	- - Coalfish (*Pollachius virens*)	15%	Free	9%	Free	034.28	kg
0303.66.00	- - Hake (*Merluccius spp., Urophycis spp.*)	15%	Free	9%	Free	034.27	kg
● 0303.67.00	- - Alaska Pollock (*Theragra chalcogramma*)	15%	Free	9%	Free	034.28	kg

Section 1
Chapter 3

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0303.68.00	- - Blue whitings (*Micromesistius poutassou,Micromesistius australis*)	15%	Free	9%	Free	034.28	kg
0303.69.00	- - Other	15%	Free	9%	Free	034.28	kg
	- Other fish, excluding livers and roes :						
0303.81.00	- - Dogfish and other sharks	15%	Free	9%	Free	034.28	kg
0303.82.00	- - Rays and skates (*Rajidae*)	15%	Free	9%	Free	034.28	kg
0303.83.00	- - Toothfish (*Dissostichus spp.)*	15%	Free	9%	Free	034.28	kg
0303.84.00	- - Sea bass (*Dicentrarchus spp.)*	15%	Free	9%	Free	034.28	kg
0303.89.00	- - Other	15%	Free	9%	Free	034.28	kg
	- Livers, roes milt, fish Fins, heads, tails, maws and Other edible fish offal:						
0303.91.00	- - Livers, roes and milt	15%	Free	9%	Free	034.29	kg
0303.92.00	- - Shark fins	15%	Free	9%	Free	034.29	kg
0303.99.00	- - Other	15%	Free	9%	Free	034.29	kg
	03.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.						
	- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus 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.*) :						
0304.31.00	- - Tilapias (*Oreochromis spp.*)	15%	Free	9%	Free	034.51	kg
0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	15%	Free	9%	Free	034.51	kg
0304.33.00	- - Nile Perch (*Lates Niloticus*)	15%	Free	9%	Free	034.51	kg
0304.39.00	- - Other	15%	Free	9%	Free	034.51	kg
	- Fresh or chilled fillets of other fish :						

Section 1
Chapter 3

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	9%	Free	034.51	kg
0304.42.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	9%	Free	034.51	kg
0304.43.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	15%	Free	9%	Free	034.51	kg
0304.44.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae,*	15%	Free	9%	Free	034.51	kg
0304.45.00	- - Swordfish (*Xiphias gladius)*	15%	Free	9%	Free	034.51	kg
0304.47.00	- - Dogfish and other sharks	15%	Free	9%	Free	034.51	kg
0304.48.00	- - Rays and skates (Rajidae)	15%	Free	9%	Free	034.51	kg
0304.49.00	- - Other	15%	Free	9%	Free	034.51	kg
	- 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.*)	15%	Free	9%	Free	034.51	kg
0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	15%	Free	9%	Free	034.51	kg
0304.54.00	- - Swordfish (*Xiphias gladius)*	15%	Free	9%	Free	034.51	kg
0304.55.00	- - Toothfish *(Dissostichus spp.)*	15%	Free	9%	Free	034.51	kg
0304.56.00	- - Dogfish and other sharks	15%	Free	9%	Free	034.51	kg
0304.57.00	- - Rays and sharks (Rajidae)	15%	Free	9%	Free	034.51	kg

Section I
Chapter 3
03.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.59.00	- - Other	15%	Free	9%	Free	034.51	kg
	- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Mylopharyngodon piceus*), Catla catla, Labeobarbus *hoeveni, Magalobrama spp.*),eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :						
0304.61.00	- - Tilapias (*Oreochromis spp.*)	15%	Free	9%	Free	034.4	kg
0304.62.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	15%	Free	9%	Free	034.4	kg
0304.63.00	- - Nile Perch (*Lates Niloticus*)	15%	Free	9%	Free	034.4	kg
0304.69.00	- - Other	15%	Free	9%	Free	034.4	kg
	- 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*)	15%	Free	9%	Free	034.4	kg
0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	15%	Free	9%	Free	034.4	kg
0304.73.00	- - Coalfish (*Pollachius virens*)	15%	Free	9%	Free	034.4	kg
0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	15%	Free	9%	Free	034.4	kg
• 0304.75.00	- - Alaska Pollock (*Theragra chalcogramma*)	15%	Free	9%	Free	034.4	kg
0304.79.00	- - Other	15%	Free	9%	Free	034.4	kg
	- Frozen fillets of other fish :						
0304.81.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	9%	Free	034.4	kg

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	9%	Free	034.4	kg
0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	15%	Free	9%	Free	034.4	kg
0304.84.00	- - Swordfish (*Xiphias gladius*)	15%	Free	9%	Free	034.4	kg
0304.85.00	- - Toothfish (*Dissostichus spp.*)	15%	Free	9%	Free	034.4	kg
0304.86.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	15%	Free	9%	Free	034.4	kg
● 0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus*) pelamis)	15%	Free	9%	Free	034.4	kg
0304.88.00	- - Dogfish, other sharks, rays and Skates (Rajidae)	15%	Free	9%	Free	034.4	kg
0304.89.00	- - Other	15%	Free	9%	Free	034.4	kg
	- Other, frozen :						
0304.91.00	- - Swordfish (*Xiphias gladius*)	15%	Free	9%	Free	034.55	kg
0304.92.00	- - Toothfish (*Dissostichus spp.*)	15%	Free	9%	Free	034.55	kg
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,Laptobarbus hoeveni, Magalobrama spp.), eels(*Anguilla spp.*), Nile perch (*Lates niloticus*)and snakeheads (*Channa spp.*)	15%	Free	9%	Free	034.55	kg
● 0304.94.00	- - Alaska Pollock (*Theragra chalcogramma*)	15%	Free	9%	Free	034.55	kg
● 0304.95.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollock (*Theragra Chalcogramma*)	15%	Free	9%	Free	034.55	kg
0304.96.00	- - Dogfish and other sharks	15%	Free	9%	Free	034.55	kg
0304.97.00	- - Rays and skates (Rajidae)	15%	Free	9%	Free	034.55	kg

Section I
Chapter 3
03.06

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0304.99.00	- - Other	15%	Free	9%	Free	034.55	kg
●	**03.05 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.**						
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	15%	Free	9%	Free	035.4	kg
	- Fish fillets, dried, salted or in brine, but not smoked :						
0305.31.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*),Catla catla, Labeo spp., Osteochilus hasselti,eels (*Anguilla spp.*), Nile perch (*Lates niloticus*)and snakeheads (*Channa spp.*)	15%	Free	9%	Free	035.5	kg
0305.32.00	- - Fish of the families B*regmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melaninodae, Merlucciidae, Moridae* and *Muraenolepididae*	15%	Free	9%	Free	035.12	kg
0305.39.00	- - Other	15%	Free	9%	Free	035.12	kg
	- Smoked fish, including fillets other than edible fish offal :						
0305.41.00	- - Pacific Salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta,Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Huchohucho*)	15%	Free	9%	Free	035.3	kg
0305.42.00	- - Herring (*Clupea harengus, Clupea pallasii*)	15%	Free	9%	Free	035.3	kg

Section I
Chapter 3
03.05

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0305.43.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15%	Free	9%	Free	035.3	kg
0305.44.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus Carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels(*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	15%	Free	9%	Free	035.3	kg
0305.49.00	- - Other	15%	Free	9%	Free	035.3	kg
	- Dried fish, other than edible fish offal whether or not salted but not smoked :						
0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	9%	Free	035.11	kg
0305.52.00	- - Tilapias (*oreochromis spp.*) Catfish (*pangasius spp., Silurus Spp., Clarias spp.,Ictalurus spp.*), (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus Spp.,Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus Hasselti, Leptobarbus hoeveni, Magalobrama spp.), eels(Anguilla spp.),* Nile perch (*Lates niloticus*) and snake Heads (*channa spp.*)	15%	Free	9%	Free	035.13	kg
0305.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, gadidae, Macrouridae, Melanonidae, Merlucciidae, other than Cod (Gadus morhua, Gadus ogac, Gadus Macrocephalus)*	15%	Free	9%	Free	035.14	kg
0305.54.00	- - Herrings (*Clupea Harengus, Clupea Pallasii*), anchovies (*Engraulis spp.*),Sardines (*Sardina Pilchardus, Sardinops spp.*), Sardinella (*Sardinella spp.*), Sardinella (*sardinella spp.*), Brisling or sprats (*Sprattus sprattus*),mackerel (*Scomber scombrus, Scomber australasicus, Scomber Japonicas* Indian mackerels (*Rastrelliger spp.*), Seerfishes (*Scomberomorus spp.*),Jack and horse mackerels (*Trachurus spp.*), Jacks, crevalles (*Caranx spp.*), cobia	15%	Free	9%	Free	035.15	kg

Section I
Chapter 3
03.08

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(*Rachycentron canadum*), silver pomfrets Pampus spp.),Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), caelin Mallotus villosus), swordfish (*Xiphias Gladuis*), Kawakawa (*Euthynnus affinis*), Bonitos (*Sarda spp.*), marlins, sailfishes, Spearfish (*Istiophoridae*)						
0305.59.00	- - Other	15%	Free	9%	Free	035.13	kg
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :						
0305.61.00	- - Herring (*Clupea harengus, Clupea pallasii*)	15%	Free	9%	Free	035.29	kg
0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15%	Free	9%	Free	035.21	kg
0305.63.00	- - Anchovies (*Engraulis spp.*)	15%	Free	9%	Free	035.22	kg
0305.64.00	- - 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., Ostechilus hasselti, Laptobabus hoeveni, Megalobrama spp.*), eels(*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	15%	Free	9%	Free	035.29	kg
0305.69.00	- - Other	15%	Free	9%	Free	035.29	kg
	- Fish fins, heads, tails, maws and other edible fish offal :						
0305.71.00	- - Shark fins	15%	Free	9%	Free	035.13	kg
0305.72.00	- - Fish heads, tails and maws	15%	Free	9%	Free	035.29	kg
0305.79.00	- - Other	15%	Free	9%	Free	035.29	kg
•	03.06 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.						
	- Live, fresh or chilled :						

Section I
Chapter 3
03.08

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0306.11.00	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp.,Jasus spp.*)	15%	Free	9%	Free	036.19	kg
0306.12.00	- - Lobsters (*Homarus spp.*)	15%	Free	9%	Free	036.19	kg
0306.14.00	- - Crabs	15%	Free	9%	Free	036.19	kg
0306.15.00	- - Norway lobsters (*Nephrops norvegicus)*	15%	Free	9%	Free	036.19	kg
0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon Crangon)*	32%	Free	9%	Free	036.11	kg
0306.17.00	- - Other shrimps and prawns	32%	Free	9%	Free	036.11	kg
● 0306.19.00	- - Other	15%	Free	9%	Free	036.19	kg
	- Live fresh or chilled :						
0306.31.00	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	15%	Free	9%	Free	036.2	kg
0306.32.00	- - Lobsters (*Homarus spp.*)	15%	Free	9%	Free	036.2	kg
0306.33.00	- - Crabs	15%	Free	9%	Free	036.2	kg
0306.34.00	- - Norway lobsters (*Nephrops norvegicus)*	15%	Free	9%	Free	036.2	kg
0306.35.00	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon Crangon)*	32%	Free	9%	Free	036.2	kg
0306.36.00	- - Other shrimps and prawns	32%	Free	9%	Free	036.2	kg
● 0306.39.00	- - Other	15%	Free	9%	Free	036.2	kg
	- Other :						
0306.91.00	- - Rock lobster and other sea Crawfish (Palinurus spp.. Panulirus spp.,Jasus spp.)	15%	Free	9%	Free	036.3	kg
0306.92.00	- - Lobsters)Homarus spp.)	15%	Free	9%	Free	036.3	kg
0306.93.00	- - Crabs	15%	Free	9%	Free	036.3	kg
0306.94.00	- - Norway lobsters (Nephrops norvegicus)	15%	Free	9%	Free	036.3	kg
0306.95.00	- - Shrimps and prawns	15%	Free	9%	Free	036.3	kg

Section I
Chapter 3
03.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 0306.99.00	- - Other	15%	Free	9%	Free	036.3	kg
●	**03.07 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.**						
	- Oysters :						
0307.11.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.31	kg
0307.12.00	- - Frozen	15%	Free	9%	Free	036.31	kg
0307.19.00	- - Other	15%	Free	9%	Free	036.31	kg
●	- Scallops and other molluscs of the family *Pectinidae*:						
● 0307.21.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.35	kg
● 0307.22.00	- - Frozen	15%	Free	9%	Free	036.35	kg
● 0307.29.00	- - Other	15%	Free	9%	Free	036.35	kg
	- Mussels (*Mytilus spp., Perna spp.*) :						
0307.31.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.36	kg
0307.32.00	- - Frozen	15%	Free	9%	Free	036.36	kg
0307.39.00	- - Other	15%	Free	9%	Free	036.36	kg
	- Cuttle fish and squid						
0307.42.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.37	kg
0307.43.00	- - Frozen	15%	Free	9%	Free	036.37	kg
0307.49.00	- - Other	15%	Free	9%	Free	036.37	kg
	- Octopus (*Octopus spp.*):						
0307.51.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.38	kg
0307.52.00	- - Frozen	15%	Free	9%	Free	036.38	kg
0307.59.00	- - Other	15%	Free	9%	Free	036.38	kg

Section I
Chapter 3
03.08

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0307.60.00	- Snails, other than sea snails	15%	Free	9%	Free	036.38	kg
	- Clams, cockles and ark shells (families *Arcidae*, *Arcticidae*, *Cardiidae*, *Donacidae*, *Hiatellidae*, *Mactridae*, *Mesodesmatidae*, *Myidae*, *Semelidae*, *Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*):						
0307.71.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.39	kg
0307.72.00	- - Frozen	15%	Free	9%	Free	036.39	kg
0307.79.00	- - Other	15%	Free	9%	Free	036.39	kg
	- Albalone (*Haliotis spp.) and* Stromboid conchs (Strombus spp.):						
0307.81.00	- - Live, fresh or chilled Abalone (*Haliotis spp.*)	15%	Free	9%	Free	036.35	kg
0307.82.00	- - Live, fresh or chilled Stromboid conchs (*Strombus spp.*)	15%	Free	9%	Free	036.35	kg
0307.83.00	- - Frozen abalone (Haliotis spp.)	15%	Free	9%	Free	036.35	kg
0307.84.00	- - Frozen stromboid conchs (Strombus spp.)	15%	Free	9%	Free	036.35	kg
0307.87.00	- - Other abalone (Haliotis spp.)	15%	Free	9%	Free	036.35	kg
0307.88.00	- - Other stromboid conchs (Strombus spp.)	15%	Free	9%	Free	036.35	kg
•	- Other:						
:							
0307.91.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.35	kg
0307.92.00	- - Frozen	15%	Free	9%	Free	036.39	kg
0307.99.00	- - Other	15%	Free	9%	Free	036.35	kg

• 03.08 Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.

- Sea cucumbers (*Stichopus japonicus, "Holothuroidea")* :

Section I
Chapter 3
03.08/03.09

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0308.11.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.35	kg
0308.12.00	- - Frozen	15%	Free	9%	Free	036.35	kg
0308.19.00	- - Other	15%	Free	9%	Free	036.39	kg
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus Lividus, Loxechinus albus, Echinus esculentus)* :						
0308.21.00	- - Live, fresh or chilled	15%	Free	9%	Free	036.35	kg
0308.22.00	- - Frozen	15%	Free	9%	Free	036.39	kg
0308.29.00	- - Other	15%	Free	9%	Free	036.39	kg
0308.30.00	- Jellyfish (*Rhopilema spp.*)	15%	Free	9%	Free	036.39	kg
0308.90.00	- Other	15%	Free	9%	Free	036.39	kg
	03.09 Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.						
0309.10.00	- Of fish	15%	Free	9%	Free	036.35	kg
0309.90.00	- Other	15%	Free	9%	Free	036.39	kg

Section I
Chapter 4
Notes

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 04.03, yoghurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or part, any milk constituent, and the product retains the essential character of yoghurt.

3.- 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.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

(a) a milk fat content, by weight of the dry matter, of 5% or more;

(b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

(c) they are moulded or capable of being moulded.

5.- This chapter does not cover :

(a) Non-living insects, unfit for human consumption (heading 05.11); or

(b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

(c) 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 1901 or 2106); or

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

6.- For the purposes of heading 04.10, the item "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression "modified whey" means product consisting of whey constituents, that is whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

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

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

0403 Yoghurt, buttermilk, curdled milk and cream, 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

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

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

0406 Cheese and curd

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

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

0409 Natural honey

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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	04.01 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.						
0401.10	- Of a fat content, by weight, not exceeding 1%						
0401.10.10	- - - Milk	**32%**	Free	**9%**	Free	022.11	kg
0401.10.90	- - - Cream	32%	Free	**9%**	Free	022.11	kg
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%						
0401.20.10	- - - Milk	**32%**	Free	**9%**	Free	022.12	kg
0401.20.90	- - - Cream	32%	Free	**9%**	Free	022.12	kg
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%						
0401.40.10	- - - Milk	**32%**	Free	**9%**	Free	022.13	kg
0401.40.90	- - - Cream	32%	Free	**9%**	Free	022.13	kg
0401.50	- Of a fat content, by weight, exceeding 10%						
0401.50.10	- - - Milk	32%	Free	9%	Free		kg
0401.50.90	- - - Cream	32%	Free	9%	Free		kg

Section I
Chapter 4
04.02/04.03

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	04.02 Milk and cream, concentrated or containing added sugar or other sweetening matter.						
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%						
0402.10.10	- - - Milk	**32%**	Free	**9%**	Free	022.21	kg
0402.10.90	- - - Cream	32%	Free	9%	Free	022.22	kg
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :						
0402.21	- - Not containing added sugar or other sweetening matter						
0402.21.10	- - - Cream	32%	Free	**9%**	Free	022.22	kg
0402.21.20	- - - Milk for infant use	Free	Free	**9%**	Free	022.22	kg
0402.21.90	- - - Other	**32%**	Free	**9%**	Free	022.22	kg
0402.29	- - Other						
0402.29.10	- - - Cream	32%	Free	9%	Free	025.22	kg
0402.29.20	- - - Milk for infant use	Free	Free	**9%**	Free	025.22	kg
0402.29.90	- - - Other	**32%**	Free	**9%**	Free	025.22	kg
	- Other :						
0402.91	- - Not containing added sugar or other sweetening matter						
0402.91.10	- - - Evaporated or condensed milk	15%	Free	9%	Free	022.23	kg
0402.91.90	- - - Others :	**32%**	Free	9%	Free	022.23	kg
0402.99	- - Other						
0402.99.10	- - - Evaporated or condensed milk	15%	Free	9%	Free	022.24	kg
0402.99.90	- - - Other	**32%**	Free	9%	Free	022.24	kg
•	**04.03 Yoghurt, buttermilk, curdled milk and cream, 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.**						

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
•	0403.20.00	- Yoghurt	32%	Free	9%	Free	022.32	kg
	0403.90.00	- Other	32%	Free	9%	Free	022.32	kg
		04.04 Whey, whether or not concentrated or containing added sugar or other sweetening matter; product consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.						
	0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	Free	9%	Free	022.41	kg
	0404.90.00	- Other	5%	Free	9%	Free	022.49	kg
		04.05 Butter and other fats and oils derived from milk; dairy spreads.						
	0405.10	- Butter						
	0405.10.10	- - - Butter (excluding ghee) put up for sale by retail packages not exceeding 1 kg	32%	Free	9%	Free	023.0	kg
	0405.10.90	- - - Other	32%	Free	9%	Free	023.0	kg
	0405.20.00	- Dairy spreads	32%	Free	9%	Free	023.0	kg
	0405.90	- Other						
	0405.90.10	- - - Ghee	5%	Free	9%	Free	023.0	kg
	0405.90.90	- - - Other	5%	Free	9%	Free	023.0	kg

Section 1
Chapter 4
04.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	04.06 Cheese and curd.						
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd						
0406.10.10	- - - Fresh (unripened or uncured) cheese, including whey cheese, put up for sale by retail not exceeding 1kg	32%	Free	9%	Free	024.91	kg
0406.10.90	- - - Other	32%	Free	9%	Free	024.91	kg
0406.20	- Grated or powdered cheese, of all kind						
0406.20.10	- - - Grated or powdered cheese, of all kind, put up for sale by retail not exceeding 1kg	32%	Free	9%	Free	024.1	kg
0406.20.90	- - - Other	32%	Free	9%	Free	024.1	kg
0406.30	- Processed cheese, not grated or powdered						
0406.30.10	- - - Processed cheese, not grated or powdered, put up for sale by retail not exceeding 1kg	32%	Free	9%	Free	024.2	kg
0406.30.90	- - - Other	32%	Free	9%	Free	024.2	kg
0406.40	- Blue-veined cheese and other cheese containing veins produced by *'Penicillium roqueforti'*						
0406.40.10	- - - Blue-veined cheese, put up for sale by retail not exceeding 1kg	32%	Free	9%	Free	024.3	kg
0406.40.90	- - - Other	32%	Free	9%	Free	024.3	kg
0406.90	- Other cheese						
0406.90.10	- - - Other cheese, put up for sale by retail not exceeding 1kg	32%	Free	9%	Free	024.99	kg
0406.90.90	- - - Other	32%	Free	9%	Free	024.99	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	04.07 Birds' eggs, in shell, fresh, preserved or cooked.						
	- Fertilised eggs for incubation :						
0407.11.00	- - Of fowls of the species *Gallus domesticus*	Free	Free	9%	Free		kg
0407.19.00	- - Other	Free	Free	9%	Free		kg
	- Other fresh eggs :						
0407.21.00	- - Of fowls of the species *Gallus domesticus*	32%	Free	9%	Free		kg
0407.29.00	- - Other	32%	Free	9%	Free		kg
0407.90.00	- Other	32%	Free	9%	Free		kg
	04.08 Birds' eggs, not in shell and eggs yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.						
	- Egg Yolks :						
0408.11.00	- - Dried	15%	Free	9%	Free	025.21	kg
0408.19.00	- - Other	15%	Free	9%	Free	025.22	kg
	- Other :						
0408.91.00	- - Dried	15%	Free	9%	Free	025.21	kg
0408.99.00	- - Other	15%	Free	9%	Free	025.22	kg
0409.00.00	04.09 Natural honey.	32%	10%	9%	Free	061.6	kg
• 0410.00.00	**04.10 Insects and other edible products of animal origin, not elsewhere specified or included.**	15%	Free	9%	Free	098.92	kg
• 0410.10.00	- Insects	15%	Free	9%	Free	098.92	kg
• 0410.90.00	- Other	15%	Free	9%	Free	098.92	kg

Section 1
Chapter 5
Notes

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

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

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

4.- Throughout the 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 materials.

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

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0501.00.00	05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	Free	9%	Free	291.91	kg
	05.02 Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.						
0502.10.00	- Pigs', hogs', or boars' bristles and hair and waste thereof	5%	Free	9%	Free	291.92	kg
0502.90.00	- Other	5%	Free	9%	Free	291.92	kg
0504.00.00	05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	Free	9%	Free	291.93	kg
	05.05 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.						
0505.10.00	- Feathers of a kind used for stuffing; down	5%	Free	9%	Free	291.95	kg
0505.90.00	- Other	5%	Free	9%	Free	291.95	kg
	05.06 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
0506.10.00	- Ossein and bones treated with acid	5%	Free	9%	Free	291.11	kg
0506.90.00	- Other	5%	Free	9%	Free	291.11	kg

Section I
Chapter 5
05.07/05.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	05.07 Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked worked or simply prepared but not cut to shape; powder and waste of these products.						
0507.10.00	- Ivory; ivory powder and waste	5%	Free	9%	Free	291.16	kg
0507.90.00	- Other	5%	Free	9%	Free	291.16	kg
0508.00.00	**05.08 Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	5%	Free	9%	Free	291.15	kg
0510.00.00	**05.10 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	5%	Free	9%	Free	291.98	kg
	05.11 Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption .						
0511.10.00	- Bovine semen	5%	Free	9%	Free	291.94	kg
	- Other :						
0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3						
0511.91.10	- - - Products of fish	15%	Free	9%	Free	291.96	kg
0511.91.90	- - - Other	5%	Free	9%	Free	291.96	kg
0511.99.00	- - Other	5%	Free	9%	Free	291.99	kg

Section II

VEGETABLE PRODUCTS

Note.

1.- In this section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 5% by weight.

Chapter 6

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

Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partially of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

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

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

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

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

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Section IV
Chapter 6
06.01/06.03

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.						
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	5%	Free	9%	Free	292.61	u
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5%	Free	9%	Free	292.61	u
	06.02 Other live plants (including their roots), cuttings and slips; mushrooms spawn .						
0602.10.00	- Unrooted cutting and slips	5%	Free	9%	Free	292.69	u
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	5%	Free	9%	Free	292.69	u
0602.30.00	- Rhododendrons and azaleas, grafted or not	5%	Free	9%	Free	292.69	u
0602.40.00	- Roses, grafted or not	5%	Free	9%	Free	292.69	u
0602.90.00	- Other	5%	Free	9%	Free	292.69	kg
	06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						
	- Fresh :						
0603.11.00	- - Roses	5%	Free	9%	Free	292.71	kg
0603.12.00	- - Carnations	5%	Free	9%	Free	292.71	kg
0603.13.00	- - Orchids	5%	Free	9%	Free	292.71	kg
0603.14.00	- - Chrysanthemums	5%	Free	9%	Free	292.71	kg
0603.15.00	- - Lilies (*Lilium spp.*)	5%	Free	9%	Free		kg
0603.19.00	- - Other	5%	Free	9%	Free	292.71	kg
0603.90.00	- Other	5%	Free	9%	Free	292.71	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	06.04 Foliage, branches and other parts of plants, without flower or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						
0604.20.00	- Fresh	5%	Free	9%	Free	292.72	kg
0604.90.00	- Other	5%	Free	9%	Free	292.72	kg

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn *(Zea mays var. saccharata)*, fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram *(Marjorana hortensis or Origanum marjorana)*.

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :

(a) dried leguminous vegetables, shelled (heading 07.13);

(b) sweet corn in the forms specified in headings 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04);

● 5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

0701	Potatoes, fresh or chilled
0702	Tomatoes, fresh or chilled
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0705	Lettuce *(lactuca sativa)* and chicory (*cichorium spp*), fresh or chilled
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
0707	Cucumbers and gherkins, fresh or chilled
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
0709	Other vegetables, fresh or chilled
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
0713	Dried leguminous vegetables, shelled, whether or not skinned or split
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith

Section II
Chapter 7
07.01/07.07

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.01 Potatoes, fresh or chilled.						
0701.10.00	- Seed	Free	Free	9%	Free	054.1	kg
0701.90.00	- Other	Free	Free	9%	Free	054.1	kg
0702.00.00	**07.02 Tomatoes, fresh or chilled.**	5%	Free	9%	Free	054.4	kg
	07.03 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.						
0703.10.00	- Onions and shallots	Free	Free	9%	Free	054.51	kg
0703.20.00	- Garlic	Free	Free	9%	Free	054.52	kg
0703.90.00	- Leeks and other alliaceous vegetables	Free	Free	9%	Free	054.52	kg
	07.04 Cabbages, Cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
● 0704.10.00	- Cauliflowers and broccoli	Free	Free	9%	Free	054.53	kg
0704.20.00	- Brussels sprouts	Free	Free	9%	Free	054.53	kg
0704.90.00	- Other	Free	Free	9%	Free	054.53	kg
	07.05 Lettuce (Lactuca sativa) **and chicory** (Cichorium spp.), **fresh or chilled.**						
	- Lettuce :						
0705.11.00	- - Cabbage lettuce (head lettuce)	5%	Free	9%	Free	054.54	kg
0705.19.00	- - Other	5%	Free	9%	Free	054.54	kg
	- Chicory :						
0705.21.00	- - Witloof chicory (Cichorium intybus var. foliosum)	5%	Free	9%	Free	054.54	kg
0705.29.00	- - Other	5%	Free	9%	Free	054.54	kg
	07.06 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.						
0706.10.00	- Carrots and turnips	Free	Free	9%	Free	054.55	kg
0706.90.00	- Other	Free	Free	9%	Free	054.55	kg
0707.00.00	**07.07 Cucumbers and gherkins, fresh or chilled.**	5%	Free	9%	Free	054.56	kg

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.08 Leguminous vegetables, shelled or unshelled, fresh or chilled.						
0708.10.00	- Peas (Pisum sativum)	5%	Free	9%	Free	054.57	kg
0708.20.00	- Beans (Vigna spp., Phaseolus spp.)	5%	Free	9%	Free	054.57	kg
0708.90.00	- Other leguminous vegetables	5%	Free	9%	Free	054.57	kg
	07.09 Other vegetables, fresh or chilled.						
0709.20.00	- Asparagus	Free	Free	9%	Free	054.59	kg
0709.30.00	- Aubergines (egg- plants)	5%	Free	9%	Free	054.59	kg
0709.40.00	- Celery other than celeriac	Free	Free	9%	Free	054.59	kg
	- Mushrooms and truffles :						
0709.51.00	- - Mushrooms of the genus Agaricus	Free	Free	9%	Free	054.58	kg
• 0709.52.00	- - Mushrooms of the genus *Boletus*	Free	Free	9%	Free	054.58	kg
• 0709.53.00	- - Mushrooms of the genus *Cantharellus*	Free	Free	9%	Free	054.58	kg
• 0709.54.00	- - Shiitake (*Lentinus edodes*)	Free	Free	9%	Free	054.58	kg
• 0709.55.00	- - Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum*)	Free	Free	9%	Free	054.58	kg
• 0709.56.00	- - Truffles (*Tuber spp.*)	Free	Free	9%	Free	054.58	kg
0709.59.00	- - Other	Free	Free	9%	Free	054.58	kg
0709.60.00	- Fruits of the genus Capsicum or of the genus Pimenta	Free	Free	9%	Free	054.59	kg
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free	9%	Free	054.59	kg
	- Other :						
0709.91.00	- - Globe artichokes	5%	Free	9%	Free	054.59	kg
0709.92.00	- - Olives	5%	Free	9%	Free	054.29	kg
0709.93.00	- - Pumpkins, squash and gourds (*Cucurbita spp.*)	5%	Free	9%	Free	054.59	kg
0709.99.00	- - Other	5%	Free	9%	Free	054.59	kg

Section II
Chapter 7
07.10/07.12

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.10 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
0710.10.00	- Potatoes	5%	Free	9%	Free	054.69	kg
	- Leguminous vegetables, shelled or unshelled :						
0710.21.00	- - Peas (Pisum sativum)	5%	Free	9%	Free	054.69	kg
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	5%	Free	9%	Free	054.69	kg
0710.29.00	- - Other	5%	Free	9%	Free	054.69	kg
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	Free	9%	Free	054.69	kg
0710.40.00	- Sweet corn	5%	Free	9%	Free	054.61	kg
0710.80.00	- Other vegetables	5%	Free	9%	Free	054.69	kg
0710.90.00	- Mixtures of vegetables	Free	Free	9%	Free	054.69	kg
•	**07.11 Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.**						
0711.20.00	- Olives	5%	Free	9%	Free	054.7	kg
0711.40.00	- Cucumbers and gherkins	5%	Free	9%	Free	054.7	kg
	- Mushrooms and truffles :						
0711.51.00	- - Mushrooms of the genus *Agaricus*	5%	Free	9%	Free	054.7	kg
0711.59.00	- - Other	5%	Free	9%	Free	054.7	kg
0711.90.00	- Other vegetables; mixtures of vegetables	5%	Free	9%	Free	054.7	kg
	07.12 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
0712.20.00	- Onions	5%	Free	9%	Free	056.12	kg
	- Mushrooms, wood ears (Auricularia spp.), jelly fungi *(Tremella spp.)* and truffles :						
0712.31.00	- - Mushrooms of the genus *Agaricus*	5%	Free	9%	Free	056.13	kg
0712.32.00	- - Wood ears (*Auricularia spp.)*	5%	Free	9%	Free	056.13	kg
0712.33.00	- - Jelly fungi *(Tremella spp.)*	5%	Free	9%	Free	056.13	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 0712.34.00	- - Shiitake (*Lentinus edodes)*	5%	Free	9%	Free	056.13	kg
0712.39.00	- - Other	5%	Free	9%	Free	056.13	kg
0712.90.00	- Other vegetables; mixtures of vegetables	5%	Free	9%	Free	056.19	kg
	07.13 Dried leguminous vegetables, shelled, whether or not skinned or split.						
0713.10	- Peas (Pisum sativum)						
0713.10.10	- - - Dried leguminous vegetables, split	5%	Free	9%	Free	054.21	kg
0713.10.90	- - - Other	5%	Free	9%	Free	054.21	kg
0713.20.00	- Chickpeas (garbanzos)	5%	Free	9%	Free	054.22	kg
	- Beans (Vigna spp., Phaseolus spp.) :						
0713.31.00	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	5%	Free	9%	Free	054.23	kg
0713.32.00	- - Small red (Adzuki) beans (Phaseolus or Vigna augularis)	5%	Free	9%	Free	054.23	kg
0713.33.00	- - Kidney beans, including white pea beans (Phaseolus vulgaris)	5%	Free	9%	Free	054.23	kg
0713.34.00	- - Bambara beans (*Vigna subterranea* or *Voandzeia subterranea)*	5%	Free	9%	Free	054.23	kg
0713.35.00	- - Cow peas (*Vigna unguiculata)*	5%	Free	9%	Free	054.23	kg
0713.39.00	- - Other	5%	Free	9%	Free	054.23	kg
0713.40.00	- Lentils	5%	Free	9%	Free	054.24	kg
0713.50.00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	5%	Free	9%	Free	054.25	kg
0713.60.00	- Pigeon peas (*Cajanus Cajan)*	5%	Free	9%	Free	054.29	kg
0713.90.00	- Other	5%	Free	9%	Free	054.29	kg

Section II
Chapter 7
07.14

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	07.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.						
0714.10.00	- Manioc (cassava)	5%	Free	9%	Free	054.81	kg
0714.20.00	- Sweet potatoes	5%	Free	9%	Free	054.83	kg
0714.30.00	- Yams (*Dioscorea spp.*)	5%	Free	9%	Free	054.83	kg
0714.40.00	- Taro (*Colocasia spp.*)	5%	Free	9%	Free	054.83	kg
0714.50.00	- Yautia (*Xanthosoma spp.*)	5%	Free	9%	Free	054.83	kg
0714.90.00	- Other	5%	Free	9%	Free	054.83	kg

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this chapter may be partially rehydrated, or treated for the following purposes:

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

● 4.- Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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

Section II
Chapter 8
08.01/08.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
	- Coconuts :						
0801.11.00	- - Desiccated	15%	Free	9%	Free	057.71	kg
0801.12.00	- - In the inner shell (endocarp)	15%	Free	9%	Free	057.71	kg
0801.19.00	- - Other	15%	Free	9%	Free	057.71	kg
	- Brazil nuts :						
0801.21.00	- - In shell	Free	Free	9%	Free	057.72	kg
0801.22.00	- - Shelled	Free	Free	9%	Free	057.72	kg
	- Cashew nuts :						
0801.31.00	- - In shell	Free	Free	9%	Free	057.73	kg
0801.32.00	- - Shelled	Free	Free	9%	Free	057.73	kg
	08.02 Other nuts, fresh or dried, whether or not shelled or peeled.						
	- Almonds :						
0802.11.00	- - In shell	Free	Free	9%	Free	057.74	kg
0802.12.00	- - Shelled	Free	Free	9%	Free	057.74	kg
	- Hazelnuts or filberts (Corylus spp.) :						
0802.21.00	- - In shell	Free	Free	9%	Free	057.75	kg
0802.22.00	- - Shelled	Free	Free	9%	Free	057.75	kg
	- Walnuts :						
0802.31.00	- - In shell	Free	Free	9%	Free	057.76	kg
0802.32.00	- - Shelled	Free	Free	9%	Free	057.76	kg
	- Chestnuts (*Castanea Spp.*) :						
0802.41.00	- - In shell	Free	Free	9%	Free	057.77	kg
0802.42.00	- - Shelled	Free	Free	9%	Free	057.77	kg
	- Pistachios :						
0802.51.00	- - In shell	Free	Free	9%	Free	057.78	kg
0802.52.00	- - Shelled	Free	Free	9%	Free	057.78	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Macadamia nuts :						
0802.61.00	- - In shell	Free	Free	9%	Free	057.79	kg
0802.62.00	- - Shelled	Free	Free	9%	Free	057.79	kg
0802.70.00	- Kola nuts (*Cola spp.*)	Free	Free	9%	Free	057.79	kg
0802.80.00	- Areca nuts	Free	Free	9%	Free	057.79	kg
●	Other:						
● 0802.91.00	- - Pine nuts, in shell	Free	Free	9%	Free	057.79	kg
● 0802.92.00	- - Pine nuts, shelled	Free	Free	9%	Free	057.79	kg
● 0802.99.00	- - Other	Free	Free	9%	Free	057.79	kg
	08.03 Bananas, including plantains, fresh or dried.						
0803.10.00	- Plantains	5%	Free	9%	Free	057.3	kg
0803.90.00	- Other	5%	Free	9%	Free	057.3	kg
	08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
0804.10.00	- Dates	Free	Free	9%	Free	057.96	kg
0804.20.00	- Figs	Free	Free	9%	Free	057.6	kg
0804.30.00	- Pineapples	15%	Free	9%	Free	057.95	kg
0804.40.00	- Avocados	5%	Free	9%	Free	057.97	kg
0804.50.00	- Guavas, mangoes and mangosteens	15%	Free	9%	Free	057.97	kg
	08.05 Citrus fruit, fresh or dried.						
0805.10.00	- Oranges	Free	Free	9%	Free	057.11	kg
0805.20	- Mandarins (including tangerines and satsumas); Clementines, Wilkings and similar citrus Hybrids:	5%	Free	9%	Free	057.12	kg
0805.21.00	-- Mandarins (including tangerines and satsumas)	5%	Free	9%	Free	057.12	kg
0805.22.00	-- Clementines	Free	Free	9%	Free	057.12	kg
0805.29.00	-- Others	Free	Free	9%	Free	057.12	kg
● 0805.40.00	- Grapefruit and pomelos	Free	Free	9%	Free	057.22	kg
0805.50.00	- Lemons (Citrus lemon, citrus limonum) and limes (citrus aurantifolia, citrus latifolia)	15%	Free	9%	Free	057.21	kg

Section II
Chapter 8
08.05/08.10

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0805.90.00	- Other	Free	Free	9%	Free	057.29	kg
	08.06 Grapes, fresh or dried.						
0806.10.00	- Fresh	Free	Free	9%	Free	057.51	kg
0806.20.00	- Dried	Free	Free	9%	Free	057.52	kg
	08.07 Melons (including water melons) and pawpaws (papayas), fresh.						
	- Melons (including watermelons) :						
0807.11.00	- - Watermelons	5%	Free	9%	Free	057.91	kg
0807.19.00	- - Other	Free	Free	9%	Free	057.91	kg
0807.20.00	- Pawpaws (papayas)	5%	Free	9%	Free	057.91	kg
	08.08 Apples, pears and quinces, fresh.						
0808.10.00	- Apples	Free	Free	9%	Free	057.40	kg
0808.30.00	- Pears	Free	Free	9%	Free	057.92	kg
0808.40.00	- Quinces	Free	Free	9%	Free	057.92	kg
	08.09 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
0809.10.00	- Apricots	Free	Free	9%	Free	057.93	kg
	- Cherries :						
0809.21.00	- - Sour Cherries (*Prunus cerasus*)	Free	Free	9%	Free	057.93	kg
0809.29.00	- - Other	Free	Free	9%	Free	057.93	kg
0809.30.00	- Peaches, including nectarines	Free	Free	9%	Free	057.93	kg
0809.40.00	- Plums and sloes	Free	Free	9%	Free	057.93	kg
	08.10 Other fruit, fresh.						
0810.10.00	- Strawberries	Free	Free	9%	Free	057.94	kg
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	Free	Free	9%	Free	057.94	kg
0810.30.00	- Black, white or red currants and gooseberries	Free	Free	9%	Free	057.94	kg
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	Free	Free	9%	Free	057.94	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0810.50.00	- Kiwifruit	Free	Free	9%	Free	057.98	kg
0810.60.00	- Durians	Free	Free	9%	Free	057.98	kg
0810.70.00	- Persimmons	Free	Free	9%	Free	057.98	kg
0810.90.00	- Other	Free	Free	9%	Free	057.98	kg
	08.11 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen whether or not containing added sugar or other sweetening matter.						
0811.10.00	- Strawberries	Free	Free	9%	Free	058.31	kg
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Free	Free	9%	Free	058.32	kg
0811.90.00	- Other	Free	Free	9%	Free	058.39	kg
•	**08.12 Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.**						
0812.10.00	- Cherries	Free	Free	9%	Free	058.21	kg
0812.90	- Other						
0812.90.10	- - - Passionfruit	Free	Free	9%	Free	058.21	kg
0812.90.90	- - - Other	Free	Free	9%	Free	058.21	kg
	08.13 Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.						
0813.10.00	- Apricots	Free	Free	9%	Free	057.99	kg
0813.20.00	- Prunes	Free	Free	9%	Free	057.99	kg
0813.30.00	- Apples	Free	Free	9%	Free	057.99	kg
0813.40.00	- Other fruit	Free	Free	9%	Free	057.99	kg
0813.50.00	- Mixtures of nuts or dried fruits of this chapter	Free	Free	9%	Free	057.99	kg
0814.00.00	**08.14 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	Free	Free	9%	Free	058.22	kg

Section II
Chapter 9
Notes

Chapter 9

Coffee, tea, mate and spices

Notes.

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

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

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

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

2.- This chapter does not cover Cubeb Pepper *(piper cubeba)* or other products of heading 12.11.

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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	09.01 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.						
	- Coffee, not roasted :						
0901.11.00	- - Not decaffeinated	15%	Free	9%	Free	071.11	kg
0901.12.00	- - Decaffeinated	15%	Free	9%	Free	071.12	kg
	- Coffee roasted :						
0901.21.00	- - Not decaffeinated	15%	Free	9%	Free	071.2	kg
0901.22.00	- - Decaffeinated	15%	Free	9%	Free	071.2	kg
0901.90.00	- Other	15%	Free	9%	Free	071.32	kg
	09.02 Tea, whether or not flavoured.						
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free	Free	9%	Free	074.11	kg
0902.20.00	- Other green tea (not fermented)	Free	Free	9%	Free	074.12	kg
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg	Free	Free	9%	Free	074.13	kg
0902.40.00	- Other black tea (fermented) and other partly fermented tea	Free	Free	9%	Free	074.14	kg
0903.00	**09.03 Mate.**						
0903.00.10	- - - Put up for sale by retail in packings not exceeding 5 kg	5%	Free	9%	Free	074.31	kg
0903.00.90	- - - Other	5%	Free	9%	Free	074.31	kg

Section II
Chapter 9
09.04/09.08

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	09.04 Pepper of the genus Piper**; dried or crushed or ground fruits of the genus** Capsicum **or of the genus** Pimenta**.**						
	- Pepper :						
0904.11.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.11	kg
0904.12.00	- - Crushed or ground	5%	Free	9%	Free	075.12	kg
	- Fruits of the genus *Capsicum* or of the genus *Pimenta* :						
0904.21.00	- - Dried, neither crushed nor ground	5%	Free	9%	Free	075.13	kg
0904.22.00	- - Crushed or ground	5%	Free	9%	Free	075.13	kg
	09.05 Vanilla.						
0905.10.00	- Neither crushed nor ground	5%	Free	9%	Free	075.21	kg
0905.20.00	- Crushed or ground	5%	Free	9%	Free	075.21	kg
	09.06 Cinnamon and cinnamon-tree flowers.						
	- Neither crushed nor ground :						
0906.11.00	- - Cinnamon (*Cinnamomum zeylanicum Blume*)	5%	Free	9%	Free	075.22	kg
0906.19.00	- - Other	5%	Free	9%	Free	075.22	kg
0906.20.00	- Crushed or ground	5%	Free	9%	Free	075.23	kg
	09.07 Cloves (whole fruit, cloves and stems).						
0907.10.00	- Neither crushed nor ground	5%	Free	9%	Free	075.24	kg
0907.20.00	- Crushed or ground	5%	Free	9%	Free	075.24	kg
	09.08 Nutmeg, mace and cardamoms.						
	- Nutmeg :						
0908.11.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.25	kg
0908.12.00	- - Crushed or ground	5%	Free	9%	Free	075.25	kg
	- Mace :						
0908.21.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.25	kg
0908.22.00	- - Crushed or ground	5%	Free	9%	Free	075.25	kg

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Cardamoms :						
0908.31.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.25	kg
0908.32.00	- - Crushed or ground	5%	Free	9%	Free	075.25	kg
	09.09 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.						
	- Seeds of coriander :						
0909.21.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.26	kg
0909.22.00	- - Crushed or ground	5%	Free	9%	Free	075.26	kg
	- Seeds of cumin :						
0909.31.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.26	kg
0909.32.00	- - Crushed or ground	5%	Free	9%	Free	075.26	kg
	- Seeds of anise, badian, caraway or fennel; juniper berries :						
0909.61.00	- - Neither crushed nor ground	5%	Free	9%	Free	075.26	kg
0909.62.00	- - Crushed or ground	5%	Free	9%	Free	075.26	kg
	09.10 Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
	- Ginger :						
0910.11	- - Neither crushed nor ground						
0910.11.10	- - - Ginger, fresh (green)	5%	Free	9%	Free	075.27	kg
0910.11.20	- - - Ginger, preserved in brine	5%	Free	9%	Free	075.27	kg
0910.11.90	- - - Other	5%	Free	9%	Free	075.27	kg
0910.12.00	- - Crushed or ground	5%	Free	9%	Free	075.27	kg
0910.20.00	- Saffron	5%	Free	9%	Free	075.28	kg
0910.30.00	- Turmeric (curcuma)	5%	Free	9%	Free	075.29	kg
	- Other spices :						
0910.91.00	- - Mixtures referred to in Note 1(b) to this Chapter	5%	Free	9%	Free	075.29	kg
0910.99.00	- - Other	5%	Free	9%	Free	075.29	kg

Section II
Chapter 10
Notes

Chapter 10

Cereals

Notes.

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

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

Subheading Note.

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

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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	10.01 Wheat and meslin.						
	- Durum wheat :						
1001.11.00	- - Seed	Free	Free	9%	Free	041.1	kg
1001.19.00	- - Other	Free	Free	9%	Free	041.1	kg
	- Other :						
1001.91.00	- - Seed	Free	Free	9%	Free	041.2	kg
1001.99.00	- - Other	Free	Free	9%	Free	041.2	kg
	10.02 Rye.						
1002.10.00	- Seed	5%	Free	9%	Free	045.1	kg
1002.90.00	- Other	5%	Free	9%	Free	045.1	kg
	10.03 Barley.						
1003.10.00	- Seed	5%	Free	9%	Free	043.0	kg
1003.90.00	- Other	5%	Free	9%	Free	043.0	kg
	10.04 Oats.						
1004.10.00	- Seed	5%	Free	9%	Free	045.2	kg
1004.90.00	- Other	5%	Free	9%	Free	045.2	kg
	10.05 Maize (corn).						
1005.10.00	- Seed	5%	Free	9%	Free	044.1	kg
1005.90.00	- Other	5%	Free	9%	Free	044.9	kg
	10.06 Rice.						
1006.10.00	- Rice in the husk (paddy or rough)	5%	Free	9%	Free	042.1	kg
1006.20.00	- Husked (brown) rice	5%	Free	9%	Free	042.2	kg
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	15%	Free	9%	Free	042.31	kg
1006.40.00	- Broken rice	15%	Free	9%	Free	042.32	kg

Section II
Chapter 10
10.07/10.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	10.07 Grain sorghum.						
1007.10.00	- Seed	5%	Free	9%	Free	045.3	kg
1007.90.00	- Other	5%	Free	9%	Free	045.3	kg
	10.08 Buckwheat, millet and canary seeds; other cereals.						
1008.10.00	- Buckwheat	5%	Free	9%	Free	045.92	kg
	- Millet :						
1008.21.00	- - Seed	5%	Free	9%	Free	045.91	kg
1008.29.00	- - Other	5%	Free	9%	Free	045.91	kg
1008.30.00	- Canary seeds	5%	Free	9%	Free	045.93	kg
1008.40.00	- Fonio (*Digitaria spp.*)	5%	Free	9%	Free	045.99	kg
1008.50.00	- Quinoa (*Chenopodium quinoa*)	5%	Free	9%	Free	045.99	kg
1008.60.00	- Triticale	5%	Free	9%	Free	045.99	kg
1008.90.00	- Other cereals	5%	Free	9%	Free	045.99	kg

Chapter 11

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

Notes.

1.- This chapter does not cover :

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading 19.01;

(c) Corn flakes or other products of heading 19.04;

(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33)

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

Section II
Chapter 11
Notes

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

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

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

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

1101 Wheat or meslin flour

1102 Cereal flours other than of wheat or meslin

1103 Cereal groats, meal and pellets

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

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

1106 Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8

1107 Malt, whether or not roasted

1108 Starches; inulin

1109 Wheat gluten, whether or not dried

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1101.00	**11.01 Wheat or meslin flour.**						
1101.00.10	- - - Sharps	15%	Free	9%	Free	046.1	kg
1101.00.90	- - - Flour	15%	Free	9%	Free	046.1	kg
	11.02 Cereal flours other than of wheat or meslin.						
1102.20.00	- Maize (corn) flour	5%	Free	9%	Free	047.11	kg
1102.90.00	- Other	5%	Free	9%	Free	047.19	kg
	11.03 Cereal groats, meal and pellets.						
	- Groats and meal :						
1103.11.00	- - Of wheat	5%	Free	9%	Free	046.2	kg
1103.13.00	- - of Maize (corn)	5%	Free	9%	Free	047.21	kg
1103.19.00	- - of other cereals	5%	Free	9%	Free	047.22	kg
1103.20.00	- Pellets	5%	Free	9%	Free	047.23	kg
	11.04 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.						
	- Rolled or flaked grains :						
1104.12.00	- - Of oats	5%	Free	9%	Free	048.13	kg

Section II
Chapter 11
11.05/11.07

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1104.19.00	- - Of other cereals	5%	Free	9%	Free	048.13	kg
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :						
1104.22.00	- - Of oats	5%	Free	9%	Free	048.14	kg
1104.23.00	- - Of maize (corn)	5%	Free	9%	Free	048.14	kg
1104.29.00	- - Of other cereals	5%	Free	9%	Free	048.14	kg
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	5%	Free	9%	Free	048.15	kg
	11.05 Flour, meal, powder, flakes, granules and pellets of potatoes.						
1105.10.00	- Flour, meal and powder	5%	Free	9%	Free	056.41	kg
1105.20.00	- Flakes, granules and pellets	5%	Free	9%	Free	056.41	kg
	11.06 Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.						
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	5%	Free	9%	Free	056.46	kg
1106.20.00	- Of sago or of roots or tubers of heading 07.14	5%	Free	9%	Free	056.47	kg
1106.30.00	- Of the products of Chapter 8	5%	Free	9%	Free	056.48	kg
	11.07 Malt, whether or not roasted.						
1107.10.00	- Not roasted	5%	Free	9%	Free	048.2	kg
1107.20.00	- Roasted	5%	Free	9%	Free	048.2	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	11.08 Starches; inulin.						
	- Starches :						
1108.11.00	- - Wheat starch	5%	Free	9%	Free	592.11	kg
1108.12.00	- - Maize (corn) starch	5%	Free	9%	Free	592.12	kg
1108.13.00	- - Potato starch	5%	Free	9%	Free	592.13	kg
1108.14.00	- - Manioc (cassava) starch	5%	Free	9%	Free	592.14	kg
1108.19.00	- - Other starches	5%	Free	9%	Free	592.15	kg
1108.20.00	- Inulin	5%	Free	9%	Free	592.16	kg
1109.00.00	**11.09 Wheat gluten, whether or not dried.**	5%	Free	9%	Free	592.17	kg

Section II
Chapter 12
Notes

Chapter 12

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

Notes.

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

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

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

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

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

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

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

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

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetics or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

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

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

1201	Soya beans, whether or not broken
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken
1203	Copra
1204	Linseed, whether or not broken
1205	Rape or colza seeds, whether or not broken
1206	Sunflower seeds, whether or not broken
1207	Other oil seeds and oleaginous fruits, whether or not broken
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
1209	Seeds, fruit and spores, of a kind used for sowing
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets

Section II
Chapter 12
12.01/12.07

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	12.01 Soya beans, whether or not broken.						
1201.10.00	- Seed	5%	Free	9%	Free	222.2	kg
1201.90.00	- Other	5%	Free	9%	Free	222.2	kg
	12.02 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.						
1202.30.00	- Seed	5%	Free	9%	Free	222.12	kg
	- Other :						
1202.41.00	- - In shell	5%	Free	9%	Free	222.11	kg
1202.42.00	- - Shelled, whether or not broken	5%	Free	9%	Free	222.12	kg
1203.00.00	**12.03 Copra.**	5%	Free	9%	Free	223.1	kg
1204.00.00	**12.04 Linseed, whether or not broken.**	5%	Free	9%	Free	223.4	kg
	12.05 Rape or colz seeds, whether or not broken.						
1205.10.00	- Low erucic acid rape or colza seeds	5%	Free	9%	Free	222.61	kg
1205.90.00	- Other	5%	Free	9%	Free	222.61	kg
1206.00.00	**12.06 Sunflower seeds, whether or not broken.**	5%	Free	9%	Free	222.4	kg
	12.07 Other oil seeds and oleaginous fruits, whether or not broken.						
1207.10.00	- Palm nuts and kernels	5%	Free	9%	Free	223.7	kg
	- Cotton seeds :						
1207.21.00	- - Seed	5%	Free	9%	Free	222.3	kg
1207.29.00	- - Other	5%	Free	9%	Free	222.3	kg
1207.30.00	- Castor oil seeds	5%	Free	9%	Free	223.7	kg
1207.40.00	- Sesamum seeds	5%	Free	9%	Free	222.5	kg
1207.50.00	- Mustard seeds	5%	Free	9%	Free	222.62	kg
1207.60.00	- Safflower(*Carthamus tinctorius)* seeds	5%	Free	9%	Free	223.7	kg
1207.70.00	- Melon seeds	5%	Free	9%	Free	223.7	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
1207.91.00	- - Poppy seeds	5%	Free	9%	Free	223.7	kg
1207.99.00	- - Other	5%	Free	9%	Free	223.7	kg
	12.08 Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.						
1208.10.00	- Of soya beans	5%	Free	9%	Free	223.9	kg
1208.90.00	- Other	5%	Free	9%	Free	223.9	kg
	12.09 Seeds, fruit and spores, of a kind used for sowing.						
1209.10.00	- Sugar beet seeds	Free	Free	9%	Free	292.51	kg
	- Seeds of forage plants :						
1209.21.00	- - Lucerne (alfalfa) seeds	Free	Free	9%	Free	292.52	kg
1209.22.00	- - Clover (*Trifolium spp.*) seeds	Free	Free	9%	Free	292.52	kg
1209.23.00	- - Fescue seeds	Free	Free	9%	Free	292.52	kg
1209.24.00	- - Kentucky blue grass (*Poa pratensis L.*) seeds	Free	Free	9%	Free	292.52	kg
1209.25.00	- - Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	Free	Free	9%	Free	292.52	kg
1209.29.00	- - Other	Free	Free	9%	Free	292.52	kg
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	Free	Free	9%	Free	292.53	kg
	- Other :						
1209.91.00	- - Vegetable seeds	Free	Free	9%	Free	292.54	kg
1209.99.00	- - Other	Free	Free	9%	Free	292.59	kg
	12.10 Hop cones, fresh or dried, whether or not ground, powedered or in form of pellets; lupulin.						
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	Free	9%	Free	054.84	kg
1210.20.00	- Hop cones, ground or powdered in the form of pellets; lupulin	5%	Free	9%	Free	054.84	kg

Section II
Chapter 12
12.11/12.13

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	12.11 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.						
1211.20.00	- Ginseng roots	5%	Free	9%	Free	292.42	kg
1211.30.00	- Coca leaf	5%	Free	9%	Free	292.49	kg
1211.40.00	- Poppy straw	5%	Free	9%	Free	292.49	kg
1211.50.00	- Ephedra	5%	Free	9%	Free	292.49	kg
● 1211.60.00	- Bark of African cherry (*Prunus Africana*)	5%	Free	9%	Free	292.49	kg
1211.90.00	- Other	5%	Free	9%	Free	292.49	kg
1211.90.10	- - - Kava or yaqona	5%	Free	9%	Free	292.49	kg
1211.90.90	- - - Other	5%	Free	9%	Free	292.49	kg
	12.12 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.						
	- Seaweeds and other algae :						
1212.21.00	- - Fit for human consumption	5%	Free	9%	Free	292.97	kg
1212.29.00	- - Other	5%	Free	9%	Free	292.87	kg
	- Other :						
1212.91.00	- - Sugar beet	5%	Free	9%	Free	054.87	kg
1212.92.00	- - Locust beans (carob)	5%	Free	9%	Free	054.89	kg
1212.93.00	- - Sugar cane	5%	Free	9%	Free	054.89	kg
1212.94.00	- - Chicory roots	5%	Free	9%	Free	054.89	kg
1212.99.00	- - Other	5%	Free	9%	Free	054.89	kg
1213.00.00	**12.13 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	5%	Free	9%	Free	081.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	12.14 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.						
1214.10.00	- Lucerne (alfalfa) meal and pellets	5%	Free	9%	Free	081.12	kg
1214.90.00	- Other	5%	Free	9%	Free	081.13	kg

Section II
Chapter 13
Notes

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Notes.

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

The heading does not apply to :

(a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea, or mate (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);

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

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

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

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

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

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

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Section II
Chapter 13
13.01/13.02

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	13.01 Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).						
1301.20.00	- Gum Arabic	5%	Free	9%	Free	292.22	kg
1301.90.00	- Other	5%	Free	9%	Free	292.29	kg
	13.02 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickners, whether or not modified, derived from vegetable products.						
	- Vegetable saps and extracts :						
1302.11.00	- - Opium	5%	Free	9%	Free	292.94	kg
1302.12.00	- - Of liquorice	5%	Free	9%	Free	292.94	kg
1302.13.00	- - Of hops	5%	Free	9%	Free	292.94	kg
1302.14.00	- - Of ephendra	5%	Free	9%	Free	292.94	kg
1302.19.00	- - Other	5%	Free	9%	Free	292.94	kg
1302.20.00	- Pectic substance, pectinates and pectates	5%	Free	9%	Free	292.94	kg
	- Mucilages and thickeners, whether or not modified derived from vegetable products :						
1302.31.00	- - Agar-agar	5%	Free	9%	Free	292.96	kg
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	Free	9%	Free	292.96	kg
1302.39.00	- - Other	5%	Free	9%	Free	292.96	kg

Section II
Chapter 14
Notes

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

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

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

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	14.01 Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, rafia, cleaned, bleached or dyed cereal straw, and lime bark).						
1401.10.00	- Bamboos	5%	Free	9%	Free	292.31	kg
1401.20.00	- Rattans	5%	Free	9%	Free	292.32	kg
1401.90.00	- Other	5%	Free	9%	Free	292.39	kg
	14.04 Vegetable products not elsewhere specified or included.						
1404.20.00	- Cotton linters	5%	Free	9%	Free	263.2	kg
1404.90.00	- Other	5%	Free	9%	Free	292.99	kg

Section III
Chapter 15
Notes

Section III

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

Chapter 15

Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This chapter does not cover :

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparation containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings Nos 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

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

3.- Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

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

Sub-heading Notes.

1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0g/100g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

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

1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified

1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
1509	Olive oil and its fractions, whether or not refined, but not chemically modified
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1511	Palm oil and its fractions, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
1517	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1518	Animal, vegetable or microbial 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 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
1520	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes

Section III
Chapter 15
15.01/15.06

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	15.01 Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.						
1501.10.00	- Lard	15%	Free	9%	Free	411.2	kg
1501.20.00	- Other pig fat	15%	Free	9%	Free	411.2	kg
1501.90.00	- Other	15%	Free	9%	Free	411.2	kg
	15.02 Fats of bovine animals, sheep or goats, other than those of heading 15.03.						
1502.10	- Tallow						
1502.10.10	- - - Edible tallow	15%	Free	9%	Free	411.32	kg
1502.10.90	- - - Other	5%	Free	9%	Free	411.32	kg
1502.90.00	- Other	5%	Free	9%	Free	411.32	kg
1503.00	**15.03 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**						
1503.00.10	- - - Edible products	15%	Free	9%	Free	411.33	kg
1503.00.90	- - - Other	5%	Free	9%	Free	411.33	kg
	15.04 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.						
1504.10.00	- Fish-liver oils and their fractions	5%	Free	9%	Free	411.11	kg
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	5%	Free	9%	Free	411.12	kg
1504.30.00	- Fats and oils and their fractions, of marine mammals	5%	Free	9%	Free	411.13	kg
1505.00.00	**15.05 Wool grease and fatty substances derived therefrom (including lanolin).**	5%	Free	9%	Free	411.35	kg
1506.00	**15.06 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**						
1506.00.10	- - - Edible products	15%	Free	9%	Free	411.39	kg
1506.00.90	- - - Other	5%	Free	9%	Free	411.39	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	15.07 Soya-bean oil and its fractions, whether or not refined but not chemically modified.						
1507.10.00	- Crude oil, whether or not degummed	Free	Free	9%	Free	421.11	kg
1507.90.00	- Other	15%	Free	9%	Free	421.19	kg
	15.08 Ground-nut oil and its fractions, whether or not refined, but not chemically modified.						
1508.10.00	- Crude oil	Free	Free	9%	Free	421.31	kg
1508.90.00	- Other	15%	Free	9%	Free	421.39	kg
	15.09 Olive oil and its fractions, whether or not refined, but not chemically modified.						
1509.10.00	- Virgin	Free	Free	9%	Free	421.41	kg
● 1509.20.00	- Extra Virgin olive oil	Free	Free	9%	Free	421.41	kg
● 1509.30.00	- Virgin olive oil	Free	Free	9%	Free	421.41	kg
● 1509.40.00	- Other virgin olive oil	Free	Free	9%	Free	421.41	kg
1509.90.00	- Other	15%	Free	9%	Free	421.42	kg
● 1510.00	**15.10 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**						
● 1510.10.10	- Crude olive pomace oil	Free	Free	9%	Free	421.49	kg
● 1510.10.20	- - - Crude	Free	Free	9%	Free	421.49	kg
● 1510.90.00	- Other	15%	Free	9%	Free	421.49	kg
	15.11 Palm oil and its fractions, whether or not refined, but not chemically modified.						
1511.10.00	- Crude oil	Free	Free	9%	Free	422.21	kg
1511.90.00	- Other	32%	Free	9%	Free	422.29	kg

Section III
Chapter 15
15.12/15.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	15.12 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.						
	- Sunflower-seed or safflower oil and their fractions thereof :						
1512.11.00	- - Crude oil	Free	Free	9%	Free	421.51	kg
1512.19.00	- - Other	15%	Free	9%	Free	421.59	kg
	- Cotton-seed oil and its fractions :						
1512.21.00	- - Crude oil, whether or not gossypol has been removed	Free	Free	9%	Free	421.21	kg
1512.29.00	- - Other	15%	Free	9%	Free	421.29	kg
	15.13 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.						
	- Coconut (copra) oil and its fractions :						
1513.11.00	- - Crude oil	Free	Free	9%	Free	422.31	kg
1513.19.00	- - Other	15%	Free	9%	Free	422.39	kg
	- Palm kernel or babassu oil and fractions thereof :						
1513.21.00	- - Crude oil	Free	Free	9%	Free	422.41	kg
1513.29.00	- - Other	15%	Free	9%	Free	422.49	kg
	15.14 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.						
	- Low erucic acid rape or colza oil and its fractions :						
1514.11.00	- - Crude oil	Free	Free	9%	Free	421.71	kg
1514.19.00	- - Other	15%	Free	9%	Free	421.79	kg

Section III
Chapter 15
15.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
1514.91.00	- - Crude oil	Free	Free	9%	Free	421.71	kg
1514.99.00	- - Other	15%	Free	9%	Free	421.79	kg
•	**15.15 Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**						
	- Linseed oil and its fractions :						
1515.11.00	- - Crude oil	Free	Free	9%	Free	422.11	kg
1515.19.00	- - Other	15%	Free	9%	Free	422.19	kg
	- Maize (corn) oil and its fractions :						
1515.21.00	- - Crude oil	Free	Free	9%	Free	421.61	kg
1515.29.00	- - Other	15%	Free	9%	Free	421.69	kg
1515.30.00	- Castor oil and its fractions	5%	Free	9%	Free	422.5	kg
1515.50	- Sesame oil and its fractions						
1515.50.10	- - - Crude oil	Free	Free	9%	Free	421.8	kg
1515.50.90	- - - Other	15%	Free	9%	Free	421.8	kg
• 1515.60.00	- Microbial fats and oils and their fractions	15%	Free	9%	Free	421.8	kg
1515.90	- Other						
1515.90.10	- - - Crude oil	Free	Free	9%	Free	422.9	kg
1515.90.90	- - - Other	15%	Free	9%	Free	422.9	kg

Section III
Chapter 15
15.16/15.18

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**15.16 Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated,inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**						
1516.10.00	- Animal fats and oils and their fractions	15%	Free	9%	Free	431.21	kg
1516.20.00	- Vegetable fats and oils and their fractions	15%	Free	9%	Free	431.22	kg
● 1516.30.00	- Microbial fats and oils and their fractions	15%	Free	9%	Free	431.22	kg
●	**15.17 Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**						
1517.10.00	- Margarine, excluding liquid margarine	15%	Free	9%	Free	091.01	kg
1517.90	- Other						
1517.90.10	- - - Imitation lard, liquid margarine and shortenings; vegetable oils and fats used as ghee substitute and commonly known as "Vanaspati"	15%	Free	9%	Free	091.09	kg
1517.90.90	- - - Other	15%	Free	9%	Free	091.09	kg
● 1518.00.00	**15.18 Animal, vegetable or microbial 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, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	15%	Free	9%	Free	431.1	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1520.00.00	**15.20 Glycerol, crude; glycerol waters and glycerol lyes.**	5%	Free	9%	Free	512.22	kg
	15.21 Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
1521.10.00	- Vegetable waxes	5%	Free	9%	Free	431.41	kg
1521.90.00	- Other	5%	Free	9%	Free	431.42	kg
1522.00.00	**15.22 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	5%	Free	9%	Free	431.3	kg

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Section IV
Chapter 16
Notes

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT
CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION;
OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY.

Notes.

1.- In this section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 5% by weight.

Chapter 16

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

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 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, insects, 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, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a nett weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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

1602 Other prepared or preserved meat, meat offal, blood or insects

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

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

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

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Section IV
Chapter 16
16.01/16.03

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 1601.00	**16.01 Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.**	15%	Free	9%	Free	017.2	kg
1601.00.10	- - - Sausages	15%	Free	9%	Free	017.2	kg
1601.00.20	- - - Varieties of salami	5%	Free	9%	Free	017.2	kg
1601.20.30	- - - Chorizo	5%	Free	9%	Free	017.2	kg
1601.20.90	- - - Other continental sausages and similar products	5%	Free	9%	Free	017.2	kg
●	**16.02 Other prepared or preserved meat, meat offal, blood or insects.**						
1602.10.00	- Homogenised preparations	15%	Free	9%	Free	098.11	kg
1602.20.00	- Of liver of any animal	5%	Free	9%	Free	017.3	kg
	- Of poultry of heading 01.05 :						
1602.31.00	- - Of turkeys	5%	Free	9%	Free	017.4	kg
1602.32.00	- - Of fowls of the species *Gallus domesticus*	32%	Free	9%	Free	017.4	kg
1602.39.00	- - Other	32%	Free	9%	Free	017.4	kg
	- Of swine :						
1602.41.00	- - Hams and cuts thereof	5%	Free	9%	Free	017.5	kg
1602.42.00	- - Shoulders and cuts thereof	5%	Free	9%	Free	017.5	kg
1602.49.00	- - Other, including mixtures	5%	Free	9%	Free	017.5	kg
1602.50	- Of bovine animals						
1602.50.10	- - - Corned meat	32%	Free	9%	Free	017.6	kg
1602.50.90	- - - Other	32%	Free	9%	Free	017.6	kg
1602.90	- Other, including preparations of blood of any animal .						
1602.90.10	- - - Corned meat of sheep or lamb	32%	Free	9%	Free	017.9	kg
1602.90.20	- - - Corned meat of other animals	5%	Free	9%	Free	017.9	kg
1602.90.90	- - - Other	32%	Free	9%	Free	017.9	kg

- -

Section IV
Chapter 16
16.03/16.05

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1603.00.00	**16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	5%	Free	9%	Free	017.1	kg
		16.04 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.						
		- Fish, whole or in pieces, but not minced :						
	1604.11.00	- - Salmon	5%	Free	9%	Free	037.11	kg
	1604.12.00	- - Herring	5%	Free	9%	Free	037.12	kg
	1604.13.00	- - Sardines, sardinella and brisling or sprats	5%	Free	9%	Free	037.12	kg
●	1604.14.00	- - Tunas, skipjack tuna and bonito (Sarda spp.)	32%	Free	9%	Free	037.13	kg
	1604.15.00	- - Mackerel	32%	Free	9%	Free	037.14	kg
	1604.16.00	- - Anchovies	5%	Free	9%	Free	037.15	kg
	1604.17.00	- - Eels	5%	Free	9%	Free	037.15	kg
	1604.18.00	- - Shark fins	32%	Free	9%	Free	037.15	kg
	1604.19.00	- - Other	5%	Free	9%	Free	037.15	kg
	1604.20.00	- Other prepared or preserved fish	5%	Free	9%	Free	037.16	kg
		- Caviar and caviar substitutes :						
	1604.31.00	- - Caviar	5%	Free	9%	Free	037.16	kg
	1604.32.00	- - Caviar substitute	5%	Free	9%	Free	037.16	kg
		16.05 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.						
	1605.10.00	- Crab	5%	Free	9%	Free	037.21	kg
		- Shrimps and prawns :						
	1605.21.00	- - Not in airtight container	5%	Free	9%	Free	037.21	kg
	1605.29.00	- - Other	5%	Free	9%	Free	037.21	kg

Section IV
Chapter 16
16.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1605.30.00	- Lobster	5%	Free	9%	Free	037.21	kg
1605.40.00	- Other crustaceans	5%	Free	9%	Free	037.21	kg
	- Molluscs :						
1605.51.00	- - Oysters	5%	Free	9%	Free	037.22	kg
1605.52.00	- - Scallops, including queen scallops	5%	Free	9%	Free	037.22	kg
1605.53.00	- - Mussels	5%	Free	9%	Free	037.22	kg
1605.54.00	- - Cuttle fish, and squid	5%	Free	9%	Free	037.22	kg
1605.55.00	- - Octopus	5%	Free	9%	Free	037.22	kg
1605.56.00	- - Clams, cockles and arkshells	5%	Free	9%	Free	037.22	kg
1605.57.00	- - Abalone	5%	Free	9%	Free	037.22	kg
1605.58.00	- - Snails, other than sea snails	5%	Free	9%	Free	037.22	kg
1605.59.00	- - Other	5%	Free	9%	Free	037.22	kg
	- Other aquatic invertebrates :						
1605.61.00	- - Sea cucumbers	5%	Free	9%	Free	037.22	kg
1605.62.00	- - Sea urchins	5%	Free	9%	Free	037.22	kg
1605.63.00	- - Jellyfish	5%	Free	9%	Free	037.22	kg
1605.69.00	- - Other	5%	Free	9%	Free	037.22	kg

Section IV
Chapter 17
Notes

Chapter 17

Sugar and sugar confectionery

Note.

1.- This Chapter does not cover :

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

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

1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
1703	Molasses resulting from the extraction or refining of sugar
1704	Sugar confectionery (including white chocolate), not containing cocoa

Section IV
Chapter 17
17.01/17.02

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	17.01 Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter :						
1701.12.00	- - Beet sugar	5%	Free	9%	3%	061.12	kg
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	32%	Free	9%	3%	061.11	kg
1701.14.00	- - Other cane sugar	32%	Free	9%	3%	061.11	kg
	- Other :						
1701.91.00	- - Containing added flavouring or colouring matter :	5%	Free	9%	3%	061.21	kg
1701.99.00	- - Other	5%	Free	9%	3%	061.29	kg
	17.02 Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.						
	- Lactose and lactose syrup :						
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	Free	9%	Free	061.91	kg
1702.19.00	- - Other	5%	Free	9%	Free	061.91	kg
1702.20.00	- Maple sugar and maple syrup	5%	Free	9%	Free	061.92	kg
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	Free	9%	Free	061.93	kg

Section IV
Chapter 17
17.02/17.04

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%	Free	9%	Free	061.94	kg
1702.50.00	- Chemically pure fructose	5%	Free	9%	Free	061.95	kg
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	Free	9%	Free	061.96	kg
1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	5%	Free	9%	Free	061.99	kg
	17.03 Molasses resulting from the extraction or refining of sugar.						
1703.10.00	- Cane molasses	32%	Free	9%	3%	061.51	kg
1703.90.00	- Other	32%	Free	9%	3%	061.59	kg
	17.04 sugar confectionery (including white chocolate), not containing cocoa.						
1704.10.00	- Chewing gum, whether or not sugar-coated	5%	Free	9%	Free	062.21	kg
1704.90.00	- Other	5%	Free	9%	Free	062.29	kg

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This chapter does not cover:

(a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03, 30.04.

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

1801	Cocoa beans, whole or broken, raw or roasted
1802	Cocoa shells, husks, skins and other cocoa waste
1803	Cocoa paste, whether or not defatted
1804	Cocoa butter, fat and oil
1805	Cocoa powder, not containing added sugar or other sweetening matter
1806	Chocolate and other food preparations containing cocoa

Section IV
Chapter 18
18.01/18.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1801.00.00	18.01 Cocoa beans, whole or broken, raw or roasted.	5%	Free	9%	Free	072.1	kg
1802.00.00	18.02 Cocoa shells, husks, skins and other cocoa waste.	5%	Free	9%	Free	072.5	kg
	18.03 Cocoa paste, whether or not defatted.						
1803.10.00	- Not defatted	5%	Free	9%	Free	072.31	kg
1803.20.00	- Wholly or partly defatted	5%	Free	9%	Free	072.32	kg
1804.00.00	18.04 Cocoa butter, fat and oil.	5%	Free	9%	Free	072.4	kg
1805.00.00	18.05 Cocoa powder, not containing added sugar or other sweetening matter.	5%	Free	9%	Free	072.2	kg
	18.06 Chocolate and other food preparations containing cocoa.						
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	5%	Free	9%	Free	073.1	kg
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg						
1806.20.10	- - - Chocolate confectionery in blocks, slabs or bars	5%	Free	9%	Free	073.2	kg
1806.20.20	- - - Beverages and preparations for making beverages	5%	Free	9%	Free	073.2	kg
1806.20.90	- - - Other	5%	Free	9%	Free	073.2	kg
	- Other, in blocks, slabs or bars :						
1806.31.00	- - Filled	5%	Free	9%	Free	073.3	kg
1806.32.00	- - Not filled	5%	Free	9%	Free	073.3	kg
1806.90	- Other :						
1806.90.10	- - - Chocolate coated products; sugar confectionery containing cocoa	5%	Free	9%	Free	073.9	kg
1806.90.90	- - - Other	5%	Free	9%	Free	073.9	kg

Chapter 19

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

Notes.

1.- This chapter does not cover :

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

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

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

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

(b) The terms "flour" and "meal" mean :

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

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

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

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

1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

Section IV
Chapter 19
19.01/19.02

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Export VAT	Statistical Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	19.01 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally de-fatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.						
1901.10.00	- Preparations suitable for infants or young children, put up for retail sale	Free	Free	9%	Free	098.93	kg
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	5%	Free	9%	Free	048.5	kg
1901.90	- Other :						
1901.90.10	- - - Preparations for making beverages and malt extract	5%	Free	9%	Free	098.94	kg
1901.90.90	- - - Other	5%	Free	9%	Free	098.94	kg
	19.02 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared , such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.						
	- Uncooked pasta, not stuffed or otherwise prepared :						
1902.11.00	- - Containing eggs	5%	Free	9%	Free	048.3	kg
1902.19	- - Other						
1902.19.10	- - - Instant noodles	32%	Free	9%	Free	048.3	kg
1902.19.20	- - - Other	5%	Free	9%	Free	048.3	kg
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	5%	Free	9%	Free	098.91	kg
1902.30.00	- Other pasta	5%	Free	9%	Free	098.91	kg

Section IV
Chapter 19
19.02/19.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1902.40.00	- Couscous	5%	Free	9%	Free	098.91	kg
1903.00.00	**19.03 Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	5%	Free	9%	Free	056.45	kg
	19.04 Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.						
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	5%	Free	9%	Free	048.11	kg
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	5%	Free	9%	Free	048.11	kg
1904.30.00	- Bulgur wheat	5%	Free	9%	Free	048.12	kg
1904.90.00	- Other	5%	Free	9%	Free	048.12	kg
	19.05 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.						
1905.10.00	- Crispbread	32%	Free	9%	Free	048.41	kg
1905.20.00	- Gingerbread and the like	32%	Free	9%	Free	048.42	kg
	- Sweet biscuits; waffles and wafers :						
1905.31.00	- - Sweet biscuits	32%	Free	9%	Free	048.42	kg
1905.32	- - Waffles and wafer						
1905.32.10	- - - Wafers coated with chocolate	32%	Free	9%	Free	048.42	kg
1905.32.90	- - - Others	32%	Free	9%	Free	048.42	kg

Section IV
Chapter 19
19.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1905.40.00	- Rusks, toasted bread and similar toasted products	5%	Free	9%	Free	048.41	kg
1905.90	- Other						
1905.90.10	- - - All other biscuits except sweet biscuits	32%	Free	9%	Free	048.49	kg
1905.90.90	- - - Other	32%	Free	9%	Free	048.42	kg

Chapter 20

Preparations of vegetables, fruits, nuts or other parts of plants

Notes.

1.- This chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Vegetable fats and oils (Chapter 15);

(c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(d) Bakers' wares and other products of heading 1905; or

(e) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

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

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

Section IV
Chapter 20

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

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

Section IV
Chapter 20
20.01/20.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	20.01 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.						
2001.10.00	- Cucumbers and gherkins	15%	Free	9%	Free	056.71	kg
2001.90.00	- Other	15%	Free	9%	Free	056.71	kg
	20.02 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
2002.10.00	- Tomatoes, whole or in pieces	15%	Free	9%	Free	056.72	kg
2002.90.00	- Other	15%	Free	9%	Free	056.73	kg
	20.03 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						
2003.10.00	- Mushrooms of the genus agaricus	15%	Free	9%	Free	056.74	kg
2003.90.00	- Other	15%	Free	9%	Free	056.74	kg
	20.04 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.						
2004.10.00	- Potatoes	5%	Free	9%	Free	056.61	kg
2004.90.00	- Other vegetables and mixtures of vegetables	15%	Free	9%	Free	056.69	kg

Section IV
Chapter 20
20.05/20.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	20.05 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.						
2005.10.00	- Homogenised vegetables	15%	Free	9%	Free	098.12	kg
2005.20.00	- Potatoes	32% or $4.45 per kg whichever is greater	Free	9%	Free	056.76	kg
2005.40.00	- Peas (Pisum Sativum)	15%	Free	9%	Free	056.79	kg
	- Beans (Vigna spp., Phaseolus spp.) :						
2005.51.00	- - Beans, shelled	15%	Free	9%	Free	056.79	kg
2005.59.00	- - Other	15%	Free	9%	Free	056.79	kg
2005.60.00	- Asparagus	15%	Free	9%	Free	056.79	kg
2005.70.00	- Olives	15%	Free	9%	Free	056.79	kg
2005.80.00	- Sweet corn (Zea mays var. saccharata)	15%	Free	9%	Free	056.77	kg
	- Other vegetables and mixtures of vegetables :						
2005.91.00	- - Bamboo shoots	15%	Free	9%	Free	056.79	kg
2005.99.00	- - Other	15%	Free	9%	Free	056.79	kg
2006.00	**20.06 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**						
2006.00.10	- - - Ginger, preserved by sugar	15%	Free	9%	Free	062.1	kg
2006.00.90	- - - Other	15%	Free	9%	Free	062.1	kg
	20.07 Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.						
2007.10.00	- Homogenised preparations	15%	Free	9%	Free	098.13	kg
	- Other :						
2007.91.00	- - Citrus fruits	15%	Free	9%	Free	058.1	kg
2007.99.00	- - Other	15%	Free	9%	Free	058.1	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.						
	- Nuts, ground-nuts and other seeds, whether or not mixed together :						
2008.11	- - Ground-nuts						
2008.11.10	- - - Peanut butter	5%	Free	9%	Free	058.92	kg
2008.11.90	- - - Other	5%	Free	9%	Free	058.92	kg
2008.19.00	- - Other, including mixtures	5%	Free	9%	Free	058.92	kg
2008.20.00	- Pineapples	5%	Free	9%	Free	058.93	kg
2008.30.00	- Citrus fruit	5%	Free	9%	Free	058.94	kg
2008.40.00	- Pears	5%	Free	9%	Free	058.96	kg
2008.50.00	- Apricots	5%	Free	9%	Free	058.95	kg
2008.60.00	- Cherries	5%	Free	9%	Free	058.95	kg
2008.70.00	- Peaches including nectarines	5%	Free	9%	Free	058.95	kg
2008.80.00	- Strawberries	5%	Free	9%	Free	058.96	kg
	- Other, including mixtures other than those of subheading 2008.19 :						
2008.91.00	- - Palm hearts	5%	Free	9%	Free	058.96	kg
● 2008.93.00	- - Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries Vaccinium vitis-idaea)*	5%	Free	9%	Free	058.96	kg
2008.97.00	- - Mixtures	5%	Free	9%	Free	058.97	kg
2008.99.00	- - Other	5%	Free	9%	Free	058.96	kg
●	**20.09 Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**						
	- Orange juice :						
2009.11.00	- - Frozen	32%	Free	9%	Free	059.1	kg

Section IV
Chapter 20

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	32%	Free	9%	Free	059.1	kg
2009.19	- - Other						
2009.19.10	- - - Fruit juice containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.1	kg
2009.19.90	- - - Other	32%	Free	9%	Free	059.1	kg
●	- Grapefruit juice; pomelo juice:						
2009.21.00	- - Of a brix value not exceeding 20	15%	Free	9%	Free	059.2	kg
2009.29.00	- - Other	15%	Free	9%	Free	059.2	kg
	- Juice of any other single citrus fruit :						
2009.31.00	- - Of a Brix value not exceeding 20	32%	Free	9%	Free	059.3	kg
2009.39	- - Other						
2009.39.10	- - - Fruit juice containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.3	kg
2009.39.90	- - - Other	32%	Free	9%	Free	059.3	kg
	- Pineapple :						
2009.41.00	- - Of a Brix value not exceeding 20	32%	Free	9%	Free	059.91	kg
2009.49	- - Other						
2009.49.10	- - - Fruit juice containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.91	kg
2009.49.90	- - - Other	32%	Free	9%	Free	059.91	kg
2009.50.00	- Tomato juice	15%	Free	9%	Free	059.92	kg
	- Grape juice (including grape must) :						
2009.61.00	- - Of a Brix value not exceeding 30	15%	Free	9%	Free	059.93	kg
2009.69.00	- - Other	15%	Free	9%	Free	059.93	kg
	- Apple juice :						
2009.71.00	- - Of a Brix value not exceeding 20	32%	Free	9%	Free	059.94	kg
2009.79	- - Other						
2009.79.10	- - - Fruit juice containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.94	kg

Section IV
Chapter 20

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2009.79.90	- - - Other	32%	Free	9%	Free	059.94	kg
●	- Juice of any other single fruit, nut or vegetable:						
● 2009.81.00	- - Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos)* juice; Lingonberry *(Vaccinium vitis-idaea)* juice	15%	Free	9%	Free	059.95	kg
2009.89.00	- - Other	15%	Free	9%	Free	059.95	kg
2009.90	- Mixtures of juices						
2009.90.10	- - - Of a brix value not exceeding 20	32%	Free	9%	Free	059.96	kg
2009.90.20	- - - Fruit juice containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.96	kg
2009.90.90	- - - Other	32%	Free	9%	Free	059.96	kg

Section IV
Chapter 21
Notes

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading09.02);

(d) Spices or other products of heading 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates or any combination thereof (Chapter 16);

(f) Products of heading 24.04;

(g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(h) 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.

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

Section IV
Chapter 21
21.01/21.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	21.01 Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.						
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :						
2101.11.00	- - Extracts, essences and concentrates	5%	Free	9%	Free	071.31	kg
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	5%	Free	9%	Free	071.31	kg
2101.20.00	- Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate'	5%	Free	9%	Free	074.32	kg
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	5%	Free	9%	Free	071.33	kg
	21.02 Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.						
2102.10.00	- Active yeast	5%	Free	9%	Free	098.6	kg
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	5%	Free	9%	Free	098.6	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2102.30.00	- Prepared baking powders	5%	Free	9%	Free	098.6	kg
	21.03 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
2103.10.00	- Soya sauce	5%	Free	9%	Free	098.41	kg
2103.20.00	- Tomato ketchup and other tomato sauces	32%	Free	9%	Free	098.42	kg
2103.30.00	- Mustard flour and meal and prepared mustard	5%	Free	9%	Free	098.43	kg
2103.90.00	- Other	5%	Free	9%	Free	098.49	kg
	21.04 Soups and broths and preparations therefor; preparations homogenised composite food preparations.						
2104.10.00	- Soups and broths and preparations therefor	5%	Free	9%	Free	098.5	kg
2104.20.00	- Homogenised composite food preparations	5%	Free	9%	Free	098.14	kg
2105.00.00	**21.05 Ice cream and other edible ice, whether or not containing cocoa.**	32%	Free	9%	Free	022.33	kg
	21.06 Food preparations not elsewhere specified or included.						
2106.10.00	- Protein concentrates and textured protein substances	Free	Free	9%	Free	098.99	kg
2106.90	- Other						
2106.90.10	- - - Food preparations of flour or meal	5%	Free	9%	Free	098.99	kg

Section IV
Chapter 21

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2106.90.20	- - - Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901	5%	Free	9%	Free	098.99	kg
	- - - Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages :						
2106.90.31	- - - - Of an alcoholic strength by volume of 11.49% vol. or less	5%	Free	9%	Free	098.99	l
2106.90.32	- - - - Of an alcoholic strength by volume exceeding 11.49% vol. but not exceeding 57.12% vol.	$56.71 per l/al	Free	9%	Free	098.99	l
2106.90.39	- - - - Of an alcoholic strength by volume exceeding 57.12% vol.	$99.30 per l/al	Free	9%	Free	098.99	l/a
2106.90.40	- - - Ice Cream mix	5%	Free	9%	Free	098.99	kg
2106.90.50	- - - Preparations, often put up as food supplement-vitamins	Free	Free	9%	Free	098.99	kg
2106.90.90	- - - Other	5%	Free	9%	Free	098.99	kg

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

(a) Products of this chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03)

(b) Sea Water (heading NO 25.01);

(c) Distilled or coductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapter 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20ºC.

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

Subheading Note.

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

Additional Notes

1.- Throughout this Schedule

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

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

Section IV
Chapter 22
Notes

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

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

Section IV
Chapter 22
22.01/22.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	22.01 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.						
2201.10.00	- Mineral waters and aerated waters	32%	15%	9%	Free	111.01	l
2201.90.00	- Other	32%	15%	9%	Free	111.01	l
●	**22.02 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**						
2202.10.10	- - - Sweetened or flavoured or sparkling mineral waters (artificial, natural or aerated)	32%	Free	9%	Free	111.02	l
2202.10.20	- - - Beverages, aerated with carbon dioxide gas	32% or $2 per litre whichever is greater	15%	9%	Free	111.02	l
	- Other:						
2202.91.00	- - Non-alcoholic beer	5%	Free	9%	Free	111.02	l
2202.99.00	- - Other	32%	Free	9%	Free	111.02	l
2203.00	**22.03 Beer made from malt.**						
2203.00.10	- - - Of an alcoholic strength by volume of 5% vol. or less	$2.66 per litre	Free	9%	Free	112.3	l
2203.00.90	- - - Of an alcoholic strength by volume exceeding 5% vol.	$3.62 per litre	Free	9%	Free	112.39	l

Section IV
Chapter 22
22.04/22.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	22.04 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.						
2204.10	- Sparkling wine						
2204.10.10	- - - Of an alcoholic strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.15	l
2204.10.90	- - - Other	$5.65 per litre	Free	9%	Free	112.15	l
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :						
2204.21	- - In containers holding 2 l or less						
2204.21.10	- - - Of an alcohol strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.17	l
2204.21.90	- - - Other	$5.02 per litre	Free	9%	Free	112.17	l
2204.22	- - In containers holding more than 2L but not more than 10L						
2204.22.10	- - - Of an alcohol strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.17	l
2204.22.90	- - - Other	$5.02 per litre	Free	9%	Free	112.17	l
2204.29	- - Other						
2204.29.10	- - - Of an alcohol strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.17	l
2204.29.90	- - - Other	$5.02 per litre	Free	9%	Free	112.17	l
2204.30.00	- Other grape must	5%	Free	9%	Free	112.11	l
	22.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
2205.10	- In containers holding 2 litres or less						
2205.10.10	- - - Of an alcohol strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.13	l

Section IV
Chapter 22
22.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2205.10.90	- - - Other	$5.02 per litre	Free	9%	Free	112.13	l
2205.90	- Other						
2205.90.10	- - - Of an alcohol strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.13	l
2205.90.90	- - - Other	$5.02 per litre	Free	9%	Free	112.13	l
2206.00	**22.06 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.**						
	- - - Ginger beer and herb beer :						
2206.00.11	- - - - Of an alcoholic strength by volume of 1.15% vol or less	5%	Free	9%	Free	112.2	l
2206.00.19	- - - - Of an alcoholic strength by volume exceeding 1.15% vol	$3.46 per litre	Free	9%	Free	112.2	l
	- - - Other fermented beverages, sparkling:						
2206.00.21	- - - - Of an alcoholic strength by volume not exceeding 1.15% vol.	5%	Free	9%	Free	112.2	l
2206.00.22	- - - - Of an alcoholic strength by volume exceeding 1.15% vol. but not exceeding 6% vol.	$3.46 per litre	Free	9%	Free	112.2	l
2206.00.29	- - - - Other	$5.52 per litre	Free	9%	Free	112.2	l
	- - - Other fermented beverages, still :						
2206.00.91	- - - - Of an alcoholic strength by volume not exceeding 1.15% vol.	5%	Free	9%	Free	112.2	l

Section IV
Chapter 22
22.07/22.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2206.00.92	- - - - Of an alcoholic strength by volume exceeding 1.15% vol. but not exceeding 6% vol.	$3.46 per litre	Free	9%	Free	112.2	l
2206.00.99	- - - - Other	$5.02 per litre	Free	9%	Free	112.2	l
	22.07 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.						
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	$99.30 per litre of alcohol	Free	9%	Free	512.15	la
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength						
2207.20.10	- - - Of an alcoholic strength by volume of 57.12% vol or less	$56.71 per litre	Free	9%	Free	512.16	l
2207.20.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	512.16	la
	22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.						
2208.20	- Spirits obtained by distilling grape wine or grape marc						
2208.20.10	- - - Of an alcoholic strength by volume of 11.49% vol or less (for example, Cognac and brandy)	$2.24 per litre	Free	9%	Free	112.42	l

Section IV
Chapter 22

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2208.20.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol (for example, Cognac and brandy)	$56.71 per litre	Free	9%	Free	112.42	l
2208.20.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol (for example, Cognac and brandy)	$99.30 per litre of alcohol	Free	9%	Free	112.42	la
2208.30	- Whiskies						
2208.30.10	- - - Of an alcoholic strength by volume of 11.49% vol or less.	$2.24 per litre	Free	9%	Free	112.41	l
2208.30.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol	$56.71 per litre	Free	9%	Free	112.41	l
2208.30.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	112.41	la
2208.40	- Rum and other spirits obtained by distilling fermented sugarcane products						
2208.40.10	- - - Of an alcoholic strength by volume of 11.49% vol or less	$2.24 per litre	Free	9%	Free	112.44	l
2208.40.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol	$56.71 per litre	Free	9%	Free	112.44	l
2208.40.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	112.44	la
2208.50	- Gin and Geneva						
2208.50.10	- - - Of an alcoholic strength by volume of 11.49% vol or less	$2.24 per litre	Free	9%	Free	112.45	l
2208.50.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12 vol	$56.71 per litre	Free	9%	Free	112.45	l
2208.50.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	112.45	la

Section IV
Chapter 22

Item No.	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2208.60	- Vodka						
2208.60.10	- - - Of an alcoholic strength by volume of 11.49% vol or less	$2.24 per litre	Free	9%	Free	112.49	l
2208.60.20	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol	$56.71 per litre	Free	9%	Free	112.49	l
2208.60.90	- - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	112.49	la
2208.70	- Liqueurs and cordials						
	- - - Liqueurs:						
2208.70.11	- - - - Of an alcoholic strength by volume of 11.49% volume or less	$2.24 per litre	Free	9%	Free	112.49	l
2208.70.12	- - - - Of an alcoholic strength by volume exceeding 11.49% but not exceeding 57.12% vol	$56.71 per litre	Free	9%	Free	112.49	l
2208.70.19	- - - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	112.49	la
	- - - Cordials						
2208.70.21	- - - - Of an alcoholic strength by volume of 11.49% volume or less	$2.24 per litre	Free	9%	Free	112.49	l
2208.70.22	- - - - Of an alcoholic strength by volume exceeding 11.49% but not exceeding 57.12% vol	$56.71 per litre	Free	9%	Free	112.49	l
2208.70.29	- - - - Of an alcoholic strength by volume exceeding 57.12% vol	$99.30 per litre of alcohol	Free	9%	Free	112.49	la
2208.90	- Other						
	- - - Of an alcoholic strength by volume of 11.49% vol or less :						
2208.90.11	- - - - Undenatured ethyl alcohol	$2.24 per litre	Free	9%	Free	112.49	l
2208.90.19	- - - - Other	$2.24 per litre	Free	9%	Free	112.49	l

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Of an alcoholic strength by volume exceeding 11.49% vol but not exceeding 57.12% vol :						
2208.90.21	- - - - Undenatured ethyl alcohol	$56.71 per litre	Free	9%	Free	112.49	l
2208.90.29	- - - - Other	$56.71 per litre	Free	9%	Free	112.49	l
	- - - Of an alcoholic strength by volume exceeding 57.12% vol :						
2208.90.91	- - - - Undenatured ethyl alcohol	$99.30 per litre of alcohol	Free	9%	Free	112.49	la
2208.90.99	- - - - Other	$99.30 per litre of alcohol	Free	9%	Free	112.49	la
2209.00.00	**22.09 Vinegar and substitutes for vinegar obtained from acetic acid.**	5%	Free	9%	Free	098.44	l

Section IV
Chapter 23
Notes

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

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

2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05
2307	Wine lees; argol
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
2309	Preparations of a kind used in animal feeding

Section IV
Chapter 23
23.01/23.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	23.01 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.						
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	5%	Free	9%	Free	081.41	kg
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	15%	Free	9%	Free	081.42	kg
	23.02 Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.						
2302.10.00	- Of maize (corn)	5%	Free	9%	Free	081.24	kg
2302.30.00	- Of wheat	5%	Free	9%	Free	081.26	kg
2302.40.00	- Of other cereals	5%	Free	9%	Free	081.29	kg
2302.50.00	- Of leguminous plants	5%	Free	9%	Free	081.23	kg
	23.03 Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets.						
2303.10.00	- Residues of starch manufacture and similar residues	5%	Free	9%	Free	081.51	kg
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5%	Free	9%	Free	081.52	kg
2303.30.00	- Brewing or distilling dregs and waste	5%	Free	9%	Free	081.53	kg
2304.00.00	**23.04 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.**	5%	Free	9%	Free	081.31	kg
2305.00.00	**23.05 Oil-cake and other solid residues, whether or not ground or in the "form" of pellets, resulting from the extraction of ground-nut oil.**	5%	Free	9%	Free	081.32	kg

Section IV
Chapter 23
23.06/23.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**23.06 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.**						
2306.10.00	- Of cotton seeds	5%	Free	9%	Free	081.33	kg
2306.20.00	- Of linseed	5%	Free	9%	Free	081.34	kg
2306.30.00	- Of sunflower seeds	5%	Free	9%	Free	081.35	kg
	- Of rape of colza seeds :						
2306.41.00	- - Of low erucic acid rape or colza seeds	5%	Free	9%	Free	081.36	kg
2306.49.00	- - Other	5%	Free	9%	Free	081.36	kg
2306.50.00	- Of coconut or copra	5%	Free	9%	Free	081.37	kg
2306.60.00	- Of palm nuts or kernels	5%	Free	9%	Free	081.38	kg
2306.90.00	- Other	5%	Free	9%	Free	081.39	kg
2307.00.00	**23.07 Wine lees; argol.**	5%	Free	9%	Free	081.94	kg
2308.00.00	**23.08 Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	5%	Free	9%	Free	081.19	kg
	23.09 Preparations of a kind used in animal feeding.						
2309.10.00	- Dog or cat food, put up for retail sale	15%	Free	9%	Free	081.95	kg
2309.90.00	- Other	15%	Free	9%	Free	081.99	kg

Chapter 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

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.

2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.

3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

2401 Unmanufactured tobacco; tobacco refuse

2402 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

2403 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences

2404 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

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Section IV
Chapter IV
24.01/24.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	24.01 Unmanufactured tobacco; tobacco refuse.						
2401.10.00	- Tobacco, not stemmed/stripped	$347.89 per kg	15%	9%	Free	121.1	kg
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	$347.89 per kg	15%	9%	Free	121.2	kg
2401.30.00	- Tobacco refuse	$347.89 per kg	15%	9%	Free	121.3	kg
	24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.						
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	$223.97 per kg	15%	9%	Free	122.1	kg
2402.20.00	- Cigarettes containing tobacco	$320.74 per kg or 1000 cigarettes, whichever is the greater	$347.89 per kg	9%	Free	122.2	kg
2402.90	- Other						
2402.90.10	- - - Cigars, cheroots and cigarillos, containing tobacco substitutes	$223.97 per kg	15%	9%	Free	122.3	kg
2402.90.90	- - - Cigarettes containing tobacco substitutes	$320.74 per kg or 1000 cigarettes, whichever is the greater	$347.89 per kg	9%	Free	122.3	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	24.03 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.						
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :						
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	$223.97 per kg	15%	9%	Free	122.32	kg
2403.19.00	- - Other	$223.97 per kg	15%	9%	Free	122.32	kg
	- Other:						
2403.91.00	- - Homogenised or reconstituted tobacco	$194.76 per kg	15%	9%	Free	122.39	kg
2403.99	- - Other						
2403.99.10	- - - Tobacco extracts and essences	32%	15%	9%	Free	122.39	kg
2403.99.90	- - - Other	$194.76 per kg	15%	9%	Free	122.39	kg
●	**24.04 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**						
●	- Products intended for inhalation without combustion:						
● 2404.11.00	- - Containing tobacco or reconstituted Tobacco	$223.97 per kg	15%	9%	Free	122.39	kg
● 2404.12.00	- - Other, containing nicotine	$223.97 per kg	15%	9%	Free	122.39	kg
● 2404.19.00	- - Other	$223.97 Per kg	15%	9%	Free	122.39	kg
●	- Other:						
● 2404.91.00	- - For oral application	32%	15%	9%	Free	122.39	kg
● 2404.92.00	- - For transdermal application	32%	15%	9%	Free	122.39	kg
● 2404.99.00	- - Other	32%	15%	9%	Free	122.39	kg

Chapter 25
Notes

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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

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

2.- This Chapter does not cover :

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

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

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Dolomite ramming mix (heading 38.16);

(f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(g) Precious or semi-precious stones (heading No 71.02 or 71.03);

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

(ij) Billiard chalks (heading 95.04); or

(k) Writing or drawing chalks or tailors' chalks (heading 96.09).

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

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

2501 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water

2502 Unroasted iron pyrites

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

2504 Natural graphite

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

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

2507 Kaolin and other kaolinic clays, whether or not calcined

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

2509 Chalk

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

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

2512 Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less

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

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

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

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

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

Section V
Chapter 25

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

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

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

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

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

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

2524 Asbestos

2525 Mica, including splittings; mica waste

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

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

2529 Feldspar; leucite; nepheline and nepheline syenite; fluorspar

2530 Mineral substances not elsewhere specified or included

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2501.00.00	**25.01 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water.**	5%	Free	9%	Free	278.3	kg
2502.00.00	**25.02 Unroasted iron pyrites.**	5%	Free	9%	Free	274.2	kg
2503.00.00	**25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	5%	Free	9%	Free	274.1	kg
	25.04 Natural graphite.						
2504.10.00	- In powder or in flakes	5%	Free	9%	Free	278.22	kg
2504.90.00	- Other	5%	Free	9%	Free	278.22	kg
	25.05 Natural sands of all kinds whether or not coloured, other than metal bearing sands of Chapter 26.						
2505.10.00	- Silica sands and quartz sands	5%	Free	9%	Free	273.31	kg
2505.90.00	- Other	5%	Free	9%	Free	273.39	kg
	25.06 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape.						
2506.10.00	- Quartz	5%	Free	9%	Free	278.51	kg
2506.20	- Quartzite						
2506.20.10	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	9%	Free	278.51	kg
2506.20.90	- - - Other	5%	Free	9%	Free	278.51	kg

Section V
Chapter 25
25.07/25.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2507.00.00	**25.07 Kaolin and other kaolinic clays whether or not calcined.**	5%	Free	9%	Free	278.26	kg
	25.08 Other clays (not including expanded clays of heading 68.06), andalusite, kynite and sillimanate, whether or not calcined; mullite; chamotte or dinas earths.						
2508.10.00	- Bentonite	5%	Free	9%	Free	278.27	kg
2508.30.00	- Fire clay	5%	Free	9%	Free	278.29	kg
2508.40.00	- Other clays	5%	Free	9%	Free	278.29	kg
2508.50.00	- Andalusite, kyanite and sillimanite	5%	Free	9%	Free	278.29	kg
2508.60.00	- Mullite	5%	Free	9%	Free	278.29	kg
2508.70.00	- Chamotte or dinas earths	5%	Free	9%	Free	278.29	kg
2509.00.00	**25.09 Chalk.**	5%	Free	9%	Free	278.91	kg
	25.10 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.						
2510.10.00	- Unground	5%	Free	9%	Free	272.31	kg
2510.20.00	- Ground	5%	Free	9%	Free	272.32	kg
	25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.						
2511.10.00	- Natural barium sulphate (barytes)	5%	Free	9%	Free	278.92	kg
2511.20.00	- Natural barium carbonate (witherite)	5%	Free	9%	Free	278.92	kg
2512.00.00	**25.12 Siliceous fossil meals (for example, kieselghur, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparant specific gravity of 1 or less.**	5%	Free	9%	Free	278.95	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
2513.10.00	- Pumice stone	5%	Free	9%	Free	277.23	kg
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	5%	Free	9%	Free	277.22	kg
2514.00	**25.14 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**						
2514.00.10	- - - Merely cut, by sawing or other-wise, into blocks or slabs of a rectangular (including square) shape	5%	Free	9%	Free	273.11	kg
2514.00.90	- - - Other	5%	Free	9%	Free	273.11	kg
	25.15 Marble, travetine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
	- Marble and travertine :						
2515.11.00	- - Crude or roughly trimmed	5%	Free	9%	Free	273.12	kg
2515.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	9%	Free	273.12	kg
2515.20.00	- Ecaussine and other calcareous monumental or buildidng stone; alabaster	5%	Free	9%	Free	273.12	kg

Section V
Chapter 25
25.16/25.17

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	25.16 Granite, porphyry, basalt,sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape.						
	- Granite :						
2516.11.00	- - Crude or roughly trimmed	5%	Free	9%	Free	273.13	kg
2516.12.00	- - Merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape	5%	Free	9%	Free	273.13	kg
2516.20.00	- Sandstone :	5%	Free	9%	Free	273.13	kg
2516.90.00	- Other monumental or building stone	5%	Free	9%	Free	273.13	kg
	25.17 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder of stones of heading No. 25.15 or 25.16, whether or not heat-treated.						
2517.10.00	- Pebbles, gravel, broken, or crushed stone, of a kind commonly used for concrete aggregates, for road metal-ling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	Free	9%	5%	273.4	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	Free	9%	Free	273.4	kg
2517.30.00	- Tarred macadam	5%	Free	9%	Free	273.4	kg
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :						
2517.41.00	- - Of marble	5%	Free	9%	Free	273.4	kg
2517.49.00	- - Other	5%	Free	9%	Free	273.4	kg
●	**25.18 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape;**						
2518.10	- Dolomite not calcined or sintered						
2518.10.10	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	9%	Free	278.23	kg
2518.10.90	- - - Other	5%	Free	9%	Free	278.23	kg
2518.20	- Calcined or sintered dolomite :						
2518.20.10	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	9%	Free	278.23	kg
2518.20.90	- - - Other	5%	Free	9%	Free	278.23	kg

Section V
Chapter 25
25.19/25.23

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	25.19 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.						
2519.10.00	- Natural magnesium carbonate (Magnesite)	5%	Free	9%	Free	278.24	kg
2519.90.00	- Other	5%	Free	9%	Free	278.25	kg
	25.20 Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.						
2520.10.00	- Gypsum; anhydrite	5%	Free	9%	Free	273.23	kg
2520.20.00	- Plasters	5%	Free	9%	Free	273.24	kg
2521.00.00	**25.21 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	5%	Free	9%	Free	273.22	kg
	25.22 Quicklime, slaked lime and hydraulic lime, other then calcium oxide and hydroxide of heading 28.25.						
2522.10.00	- Quicklime	5%	Free	9%	Free	661.11	kg
2522.20.00	- Slaked lime	5%	Free	9%	Free	661.12	kg
2522.30.00	- Hydraulic lime	5%	Free	9%	Free	661.13	kg
	25.23 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.						
2523.10.00	- Cement clinkers	Free	Free	9%	Free	661.2	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Portland cement.						
2523.21.00	- - White cement, whether or not artificially coloured	15%	10%	9%	Free	661.22	kg
2523.29.00	- - Other	15%	10%	9%	Free	661.22	kg
2523.30.00	- Aluminous cement	15%	10%	9%	Free	661.23	kg
2523.90.00	- Other hydraulic cements	15%	10%	9%	Free	661.29	kg
	25.24 Asbestos.						
2524.10.00	- Crocidolite	5%	Free	9%	Free	278.4	kg
2524.90.00	- Other	5%	Free	9%	Free	278.4	kg
	25.25 Mica, including splittings; mica waste.						
2525.10.00	- Crude mica and mica rifted into sheets or splittings	5%	Free	9%	Free	278.52	kg
2525.20.00	- Mica powder	5%	Free	9%	Free	278.52	kg
2525.30.00	- Mica waste	5%	Free	9%	Free	278.52	kg
	25.26 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.						
2526.10	- Not crushed, not powdered						
2526.10.10	- - - Merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square)	5%	Free	9%	Free	278.93	kg
2526.10.90	- - - Other	5%	Free	9%	Free	278.93	kg
2526.20.00	- Crushed or powdered	5%	Free	9%	Free	278.93	kg
2528.00.00	**25.28 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.**	5%	Free	9%	Free	278.94	kg
	25.29 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.						

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Chapter 25
25.30

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2529.10.00	- Feldspar	5%	Free	9%	Free	278.53	kg
	- Fluorspar:						
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	5%	Free	9%	Free	278.54	kg
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	5%	Free	9%	Free	278.54	kg
2529.30.00	- Leucite; nepheline and nepheline syenite	5%	Free	9%	Free	278.53	kg
	25.30 Mineral substances not elsewhere specified or included.						
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	5%	Free	9%	Free	278.98	kg
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	5%	Free	9%	Free	278.99	kg
2530.90.00	- Other	5%	Free	9%	Free	278.99	kg

Chapter 26

Ores, slag and ash

Notes.

1.- This chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading 25.17) ;

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

(d) Basic slag Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12);

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the mettallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-mettallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to:

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes

1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

Section V
Chapter 26

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

Section V
Chapter 26
26.01/26.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	26.01 Iron ores and concentrates, including roasted iron pyrites.						
	- Iron ores and concentrates, other than roasted iron pyrites :						
2601.11.00	- - Non-agglomerated	5%	Free	9%	Free	281.5	kg
2601.12.00	- - Agglomerated	5%	Free	9%	Free	281.6	kg
2601.20.00	- Roasted iron pyrites	5%	Free	9%	Free	281.4	kg
2602.00.00	**26.02 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.**	5%	Free	9%	Free	287.7	kg
2603.00.00	**26.03 Copper ores and concentrates.**	5%	Free	9%	Free	283.1	kg
2604.00.00	**26.04 Nickel ores and concentrates.**	5%	Free	9%	Free	284.1	kg
2605.00.00	**26.05 Cobalt ores and concentrates.**	5%	Free	9%	Free	287.93	kg
2606.00.00	**26.06 Aluminium ores and concentrates.**	5%	Free	9%	Free	285.1	kg
2607.00.00	**26.07 Lead ores and concentrates.**	5%	Free	9%	Free	287.4	kg
2608.00.00	**26.08 Zinc ores and concentrates.**	5%	Free	9%	Free	287.5	kg
2609.00.00	**26.09 Tin ores and concentrates.**	5%	Free	9%	Free	287.6	kg
2610.00.00	**26.10 Chromium ores and concentrates.**	5%	Free	9%	Free	287.91	kg
2611.00.00	**26.11 Tungsten ores and concentrates.**	5%	Free	9%	Free	287.92	kg
	26.12 Uranium or thorium ores and concentrates.						
2612.10.00	- Uranium ores and concentrates	5%	Free	9%	Free	286.1	kg
2612.20.00	- Thorium ores and concentrates	5%	Free	9%	Free	286.2	kg
	26.13 Molybdenum ores and concentrates.						
2613.10.00	- Roasted	5%	Free	9%	Free	287.81	kg
2613.90.00	- Other	5%	Free	9%	Free	287.82	kg
2614.00.00	**26.14 Titanium ores and concentrates.**	5%	Free	9%	Free	287.83	kg
	26.15 Niobium, tantalum, vanadium or zirconium ores and concentrates.						
2615.10.00	- Zirconium ores and concentrates	5%	Free	9%	Free	287.84	kg

Section V
Chapter 26
26.16/26.20

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2615.90.00	- Other	5%	Free	9%	Free	287.85	kg
	26.16 Precious metal ores and concentrates.						
2616.10.00	- Silver ores and concentrates	5%	Free	9%	Free	289.11	kg
2616.90	- Other						
2616.90.10	- - - Gold ores and concentrates	5%	Free	9%	Free	289.19	kg
2616.90.20	- - - Platinum ores and concentrates	5%	Free	9%	Free	289.19	kg
2616.90.90	- - - Other	5%	Free	9%	Free	289.19	kg
	26.17 Other ores and concentrates.						
2617.10.00	- Antimony ores and concentrates	5%	Free	9%	Free	287.99	kg
2617.90.00	- Other	5%	Free	9%	Free	287.99	kg
2618.00.00	**26.18 Granulated slag (slag sand) from the manufacture of iron or steel.**	5%	Free	9%	Free	278.61	kg
2619.00.00	**26.19 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	5%	Free	9%	Free	278.6	kg
	26.20 Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.						
	- Containing mainly zinc:						
2620.11.00	- - Hard zinc spelter	5%	Free	9%	Free	288.1	kg
2620.19.00	- - Other	5%	Free	9%	Free	288.1	kg
	- Containing mainly lead :						
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	Free	9%	Free	288.1	kg

Section V
Chapter 26
26.21

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2620.29.00	- - Other	5%	Free	9%	Free	288.1	kg
2620.30.00	- Containing mainly copper	5%	Free	9%	Free	288.1	kg
2620.40.00	- Containing mainly aluminium	5%	Free	9%	Free	288.1	kg
2620.60.00	- Containing arsenic, mercury, thallium for their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	5%	Free	9%	Free	288.1	kg
	- Other :						
2620.91.00	- - Containing antimony, beryllium cadmium, chromium or their mixtures	5%	Free	9%	Free	288.1	kg
2620.99.00	- - Other	5%	Free	9%	Free	288.1	kg
	26.21 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.						
2621.10.00	- Ash and residues from the incineration of municipal waste	5%	Free	9%	Free	278.69	kg
2621.90.00	- Other	5%	Free	9%	Free	278.69	kg

Section V
Chapter 27
Notes

Chapter 27

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

Notes.

1.- This chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

3.- For the purpose of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 of this Chapter), whether or not mixed with water. These include :

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Note.

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

2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 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 subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

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

2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2702	Lignite, whether or not agglomerated, excluding jet
2703	Peat (including peat litter), whether or not agglomerated
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
2709	Petroleum oils and oils obtained from bituminous minerals, crude
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
2711	Petroleum gases and other gaseous hydrocarbons
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)

Section V
Chapter 27
27.01/27.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal.						
	- Coal, whether or not pulverised, but not agglomerated :						
2701.11.00	- - Anthracite	5%	Free	9%	Free	321.1	kg
2701.12.00	- - Bituminous coal	5%	Free	9%	Free	321.21	kg
2701.19.00	- - Other coal	5%	Free	9%	Free	321.22	kg
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	Free	9%	Free	322.1	kg
	27.02 Lignite, whether or not agglomerated excluding jet.						
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	5%	Free	9%	Free	322.21	kg
2702.20.00	- Agglomerated lignite	5%	Free	9%	Free	322.22	kg
2703.00.00	**27.03 Peat (including peat litter), whether or not agglomerated.**	5%	Free	9%	Free	322.3	kg
2704.00.00	**27.04 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	5%	Free	9%	Free	325.0	kg
2705.00.00	**27.05 Coal gas, water gas, producer gas and similar gasses, other than petroleum gases and other gaseous hydrocarbons.**	5%	Free	9%	Free	345.0	kg
2706.00.00	**27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	5%	Free	9%	Free	335.21	kg
	27.07 Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.						
2707.10.00	- Benzol (benzene)	46¢ per litre	Free	9%	Free	335.22	l
2707.20.00	- Toluol (toluene)	46¢ per litre	Free	9%	Free	335.23	l

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2707.30.00	- Xylol (xylenes)	46¢ per litre	Free	9%	Free	335.24	l
2707.40.00	- Naphthalene	5%	Free	9%	Free	335.25	l
2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method						
2707.50.10	- - - Having a flash point of 23°C or less	46¢ per litre	Free	9%	Free	335.25	l
2707.50.90	- - - Other	5%	Free	9%	Free	335.25	kg
	- Other :						
2707.91.00	- - Creosote	5%	Free	9%	Free	335.25	kg
2707.99.00	- - Other	5%	Free	9%	Free	335.25	kg
	27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars.						
2708.10.00	- Pitch	5%	Free	9%	Free	335.31	kg
2708.20.00	- Pitch coke	5%	Free	9%	Free	335.32	kg
2709.00.00	**27.09 Petroleum oils and oils obtained from bituminous minerals, crude.**	5%	Free	9%	Free	333.0	kg
	27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.						
	- Petroleum oils and oils obtained from bituminous minerals, (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :						
2710.12-	- - Light oils and preparations						
	- - - Having a flash point of 23°C or less :						

Section V
Chapter 27

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2710.12.11	- - - - For use in internal combustion engine containing octane rating not exceeding 96 and having lead content not exceeding 0.3 g/l	66¢ per litre	Free	9%	Free	334.6	l
2710.12.12	- - - - For use as fuel in internal combustion engine, containing octane rating exceeding 96 and having lead content of 0.3 g/l	66¢ per litre	Free	9%	Free	334.6	l
2710.12.13	- - - - Aviation gasoline or av gas	46¢ per litre	Free	9%	Free		l
2710.12.19	- - - - Other	66¢ per litre	Free	9%	Free		l
	- - - Having a flash point exceeding 23ºC but not exceeding 43ºC :						
2710.12.21	- - - - Kerosene and illuminating oil	5%	Free	9%	Free		l
2710.12.22	- - - - Aviation turbine fuel	5%	Free	9%	Free		l
2710.12.23	- - - - Vaporising oil or power kerosene	5%	Free	9%	Free		l
2710.12.29	- - - - Other	5%	Free	9%	Free		l
	- - - Having a flash point exceeding 43ºC but not exceeding 66ºC :						
2710.12.31	- - - - Gas-oil (diesel) having sulphur content not exceeding 500ppm	40¢ per litre	Free	9%	Free		l
2710.12.32	- - - - Gas-oil (diesel) having sulphur content exceeding 500ppm	40¢ per litre	Free	9%	Free		l
2710.12.39	- - - - Residual fuel oil	12¢ per litre	Free	9%	Free		l
2710.12.99	- - - - Other	5%	Free	9%	Free		l
2710.19	- - Other						
2710.19.10	- - - Lubricating oils and mineral turpentine	5%	Free	9%	Free	334.6	l

Section V
Chapter 27

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2710.19.20	- - - Grease	5%	Free	9%	Free	334.520	kg
2710.19.90	- - - Other	5%	Free	9%	Free	334.530	kg
2710.20	- **Petroleum oils and oils obtained from bituminous minerals, (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils :**						
	- - - Having a flash point of 23°C or less						
2710.20.11	- - - - For use in internal combustion engine containing octane rating not exceeding 96 and having lead content not exceeding 0.3 g/l	66¢ per litre	Free	9%	Free		l
2710.20.12	- - - - For use as fuel in internal combustion engine, containing octane rating exceeding 96 and having lead content of 0.3 g/l	66¢ per litre	Free	9%	Free		l
2710.20.13	- - - - Aviation gasoline or av gas	46¢ per litre	Free	9%	Free		l
2710.20.19	- - - - Other	66¢ per litre	Free	9%	Free		l
	- - - Having a flash point exceeding 23°C but not exceeding 43°C :						
2710.20.21	- - - - Kerosene and illuminating oil	5%	Free	9%	Free		l
2710.20.22	- - - - Aviation turbine fuel	5%	Free	9%	Free		l
2710.20.23	- - - - Vaporising oil or power kerosene	5%	Free	9%	Free		l
2710.20.29	- - - - Other	5%	Free	9%	Free		l
	- - - Having a flash point exceeding 43°C but not exceeding 66°C :						
2710.20.31	- - - - Gas-oil (diesel) having sulphur content not exceeding 500ppm	40¢ per litre	Free	9%	Free		l
2710.20.32	- - - - Gas-oil (diesel) having sulphur content exceeding 500ppm	40¢ per litre	Free	9%	Free		l

Section V
Chapter 27
27.11/27.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2710.20.33	- - - - Residual fuel oil	12¢ per litre	Free	9%	Free		l
2710.20.39	- - - - Other	5%	Free	9%	Free		l
	- - - Other						
2710.20.91	- - - - Lubricating oils and mineral turpentine	5%	Free	9%	Free		kg
2710.20.92	- - - - Grease	5%	Free	9%	Free		kg
2710.20.99	- - - - Other	5%	Free	9%	Free		kg
	- Waste oils :						
2710.91.00	- - Containing polychlorinated biphenyls (PCBs) poly-chlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	Free	9%	Free	334.7	kg
2710.99.00	- - Other	5%	Free	9%	Free	334.7	kg
	27.11 Petroleum gases and other gaseous hydrocarbons.						
	- Liquefied :						
2711.11.00	- - Natural gas	4¢ per kg	Free	9%	Free	343.1	kg
2711.12.00	- - Propane	4¢ per kg	Free	9%	Free	342.1	kg
2711.13.00	- - Butanes	4¢ per kg	Free	9%	Free	342.5	kg
2711.14.00	- - Ethylene, propylene, butylene and butadiene	4¢ per kg	Free	9%	Free	344.1	kg
2711.19.00	- - Other	4¢ per kg	Free	9%	Free	344.2	kg
	- In gaseous state :						
2711.21.00	- - Natural gas	5%	Free	9%	Free	343.2	kg
2711.29.00	- - Other	5%	Free	9%	Free	344.9	kg
	27.12 Petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured.						
2712.10.00	- Petroleum jelly	5%	Free	9%	Free	335.1	kg
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	5%	Free	9%	Free	335.12	kg
2712.90.00	- Other	5%	Free	9%	Free	335.12	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	27.13 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.						
	- Petroleum coke :						
2713.11.00	- - Not calcined	5%	Free	9%	Free	335.42	kg
2713.12.00	- - Calcined	5%	Free	9%	Free	335.42	kg
2713.20.00	- Petroleum bitumen	5%	Free	9%	Free	335.41	kg
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5%	Free	9%	Free	335.41	kg
	27.14 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.						
2714.10.00	- Bituminous or oil shale and tar sands	5%	Free	9%	Free	278.96	kg
2714.90.00	- Other	5%	Free	9%	Free	278.97	kg
2715.00.00	**27.15 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	5%	Free	9%	Free	335.43	kg
2716.00.00	**Electricity Energy. (optional heading)**	5%	Free	9%	Free	351.0	1000 kwh

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Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or28.45 are to be classified in those headings and in no other heading of the Nomenclature.

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

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

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

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

(b) presented together; and

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

● 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

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

Notes.

1.- Except where the context otherwise requires, the heading of this Chapter apply only to :

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution consitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

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

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

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

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

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

(c) Carbon disulphide (heading 28.13);

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

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31), not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used in luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes of heading 32.07

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(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades,of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones(headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, or metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading28.42.

6.- Heading 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 _ Ci/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

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

- Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- Mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 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.

I. - CHEMICALS ELEMENTS

2801 Fluorine, chlorine, bromine and iodine

2802 Sulphur, sublimed or precipitated; colloidal sulphur

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

2804 Hydrogen, rare gases and other non-metals

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

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

2806 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid

2807 Sulphuric acid; oleum

2808 Nitric acid; sulphonitric acids

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

2810 Oxides of boron; boric acids

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

III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

2812 Halides and halide oxides of non-metals

2813 Sulphides of non-metals; commercial phosphorus trisulphide

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

2814 Ammonia, anhydrous or in aqueous solution

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

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

2817 Zinc oxide; zinc peroxide

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

2819 Chromium oxides and hydroxides

2820 Manganese oxides

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

2822 Cobalt oxides and hydroxides; commercial cobalt oxides

2823 Titanium oxides

2824 Lead oxides; red lead and orange lead

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

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

2826 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts

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

2828 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites

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

2830 Sulphides; polysulphides, whether or not chemically defined

2831 Dithionites and sulphoxylates

2832	Sulphites; thiosulphates
2833	Sulphates; alums; peroxosulphates (persulphates)
2834	Nitrites; nitrates
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates whether or not chemically defined
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate
2837	Cyanides, cyanide oxides and complex cyanides
2839	Silicates; commercial alkali metal silicates
2840	Borates; peroxoborates (perborates)
2841	Salts of oxometallic or peroxometallic acids
2842	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined); other than azides

VI. - MISCELLANEOUS

2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
2845	Isotopes other than those of 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals
2847	Hydrogen peroxide, whether or not solidified with urea
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus
2849	Carbides, whether or not chemically defined
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849.
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams
2853	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals

Section VI
Chapter 28
28.01/28.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. - CHEMICAL ELEMENTS						
	28.01 Fluorine, chlorine, bromine and iodine.						
2801.10.00	- Chlorine	5%	Free	9%	Free	522.24	kg
2801.20.00	- Iodine	5%	Free	9%	Free	522.25	kg
2801.30.00	- Fluorine, bromine	5%	Free	9%	Free	522.25	kg
2802.00.00	**28.02 Sulphur, sublimed or precipitated; colloidal sulphur.**	5%	Free	9%	Free	522.26	kg
2803.00.00	**28.03 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	5%	Free	9%	Free	522.10	kg
	28.04 Hydrogen, rare gases and other non-metals.						
2804.10.00	- Hydrogen	5%	Free	9%	Free	522.21	m^3
	- Rare gases :						
2804.21.00	- - Argon	5%	Free	9%	Free	522.21	m^3
2804.29.00	- - Other	5%	Free	9%	Free	522.21	m^3
2804.30.00	- Nitrogen	5%	Free	9%	Free	522.21	m^3
2804.40.00	- Oxygen	5%	Free	9%	Free	522.21	m^3
2804.50.00	- Boron; tellurium	5%	Free	9%	Free	522.22	kg
	- Silicon :						
2804.61.00	- - Containing by weight not less than 99.99% of silicon	5%	Free	9%	Free	522.23	kg
2804.69.00	- - Other	5%	Free	9%	Free	522.23	kg
2804.70.00	- Phosphorus	5%	Free	9%	Free	522.22	kg
2804.80.00	- Arsenic	5%	Free	9%	Free	522.22	kg
2804.90.00	- Selenium	5%	Free	9%	Free	522.22	kg

Section VI
Chapter 28
28.05/28.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.05 Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.						
	- Alkali or alkaline-earth metals :						
2805.11.00	- - Sodium	5%	Free	9%	Free	522.28	kg
2805.12.00	- - Calcium	5%	Free	9%	Free	522.28	kg
2805.19.00	- - Other	5%	Free	9%	Free	522.28	kg
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	Free	9%	Free	522.29	kg
2805.40.00	- Mercury	5%	Free	9%	Free	522.27	kg
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS						
	28.06 Hydrogen chloride (hydrochloric acids); chloric acid); chlorosulphuric acid.						
2806.10.00	- Hydrogen chloride (hydrochloric acid)	5%	Free	9%	Free	522.31	kg
2806.20.00	- Chlorosulphuric acid	5%	Free	9%	Free	522.31	kg
2807.00.00	**28.07 Sulphuric acid; oleum.**	5%	Free	9%	Free	522.32	kg
2808.00.00	**28.08 Nitric acid; sulphonitric acids.**	5%	Free	9%	Free	522.33	kg
	28.09 Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids; whether or not chemically defined.						
2809.10.00	- Diphosphorus pentaoxide	5%	Free	9%	Free	522.34	kg
2809.20.00	- Phosphoric acid and polyphosphoric acid	5%	Free	9%	Free	522.34	kg

Section VI
Chapter 28
28.10/28.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2810.00.00	**28.10 Oxides of boron; boric acids.**	5%	Free	9%	Free	522.35	kg
	28.11 Other inorganic acids and other inorganic oxygen compounds of non-metals.						
	- Other inorganic acids :						
2811.11.00	- - Hydrogen fluoride (hydro-fluoric acid)	5%	Free	9%	Free	522.36	kg
2811.12.00	- - Hydrogen cyanide (hydrocyanic Acid)	5%	Free	9%	Free	522.36	kg
2811.19.00	- - Other	5%	Free	9%	Free	522.36	kg
	- Other inorganic oxygen compounds of non-metals :						
2811.21.00	- - Carbondioxide	4¢ per kg	Free	9%	Free	522.39	kg
2811.22.00	- - Silicon dioxide	5%	Free	9%	Free	522.37	kg
2811.29.00	- - Other	5%	Free	9%	Free	522.39	kg
	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)	5%	Free	9%	Free	522.41	kg
2812.12.00	- - Phosphorus oxycloride	5%	Free	9%	Free	522.41	kg
2812.13.00	- - Phosphorus trichloride	5%	Free	9%	Free	522.41	kg
2812.14.00	- - Phosphorus pentachloride	5%	Free	9%	Free	522.41	kg
2812.15.00	- - Sulphur monochloride	5%	Free	9%	Free	522.41	kg
2812.16.00	- - Sulphur dichloride	5%	Free	9%	Free	522.41	kg
2812.17.00	- - Thionyl chloride	5%	Free	9%	Free	522.41	kg
2812.90.00	- - Other	5%	Free	9%	Free	522.41	kg
	28.13 Sulphides of non-metals; commercial phosphorus trisulphide.						
2813.10.00	- Carbon disulphide	5%	Free	9%	Free	522.42	kg
2813.90.00	- Other	5%	Free	9%	Free	522.42	kg
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS						
	28.14 Ammonia, anhydrous or in aqueous solutions.						
2814.10.00	- Anhydrous ammonia	5%	Free	9%	Free	522.61	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2814.20.00	- Ammonia in aqueous solution	5%	Free	9%	Free	522.61	kg
	28.15 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.						
	- Sodium hydroxide (caustic soda) :						
2815.11.00	- - Solid	5%	Free	9%	Free	522.62	kg
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	5%	Free	9%	Free	522.63	kg
2815.20.00	- Potassium hydroxide (caustic potash)	5%	Free	9%	Free	522.64	kg
2815.30.00	- Peroxides of sodium or potassium	5%	Free	9%	Free	522.64	kg
	28.16 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.						
2816.10.00	- Hydroxide and peroxide of magnesium	5%	Free	9%	Free	522.65	kg
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	5%	Free	9%	Free	522.65	kg
2817.00.00	**28.17 Zinc oxide; zinc peroxide**	5%	Free	9%	Free	522.51	kg
	28.18 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.						
2818.10.00	- Artificial corundum, whether or not chemically defined	5%	Free	9%	Free	522.67	kg
2818.20.00	- Aluminium oxide, other than artificial corundum	5%	Free	9%	Free	285.20	kg
2818.30.00	- Aluminium hydroxide	5%	Free	9%	Free	522.66	kg
	28.19 Chromium oxides and hydroxides.						
2819.10.00	- Chromium trioxide	5%	Free	9%	Free	522.52	kg
2819.90.00	- Other	5%	Free	9%	Free	522.52	kg

Section VI
Chapter 28
28.20/28.25

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.20 Manganese oxides.						
2820.10.00	- Manganese dioxide	5%	Free	9%	Free	522.53	kg
2820.90.00	- Other	5%	Free	9%	Free	522.53	kg
	28.21 Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.						
2821.10.00	- Iron oxides and hydroxides	5%	Free	9%	Free	522.54	kg
2821.20.00	- Earth colours	5%	Free	9%	Free	522.54	kg
2822.00.00	**28.22 Cobalt oxides and hydroxides; commercial cobalt oxides**	5%	Free	9%	Free	522.55	kg
2823.00.00	**28.23 Titanium oxides.**	5%	Free	9%	Free	522.56	kg
	28.24 Lead oxides; red lead and orange lead.						
2824.10.00	- Lead monoxide (litharge, massicot)	5%	Free	9%	Free	522.57	kg
2824.90.00	- Other	5%	Free	9%	Free	522.57	kg
	28.25 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides, and peroxides.						
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	5%	Free	9%	Free	522.68	kg
2825.20.00	- Lithium oxide and hydroxide	5%	Free	9%	Free	522.69	kg
2825.30.00	- Vanadium oxides and hydroxides	5%	Free	9%	Free	522.69	kg
2825.40.00	- Nickel oxides and hydroxides	5%	Free	9%	Free	522.69	kg
2825.50.00	- Copper oxides and hydroxides	5%	Free	9%	Free	522.69	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2825.60.00	- Germanium oxides and zirconium dioxide	5%	Free	9%	Free	522.69	kg
2825.70.00	- Molybdenum oxides and hydroxides	5%	Free	9%	Free	522.69	kg
2825.80.00	- Antimony oxides	5%	Free	9%	Free	522.69	kg
2825.90.00	- Other	5%	Free	9%	Free	522.69	kg
	V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS						
	28.26 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.						
	- Fluorides :						
2826.12.00	- - Of aluminium	5%	Free	9%	Free	523.1	kg
2826.19.00	- - Other	5%	Free	9%	Free	523.1	kg
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	Free	9%	Free	523.1	kg
2826.90.00	- Other	5%	Free	9%	Free	523.1	kg
	28.27 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.						
2827.10.00	- Ammonium chloride	5%	Free	9%	Free	523.21	kg
2827.20.00	- Calcium chloride	5%	Free	9%	Free	523.22	kg
	- Other chlorides:						
2827.31.00	- - Of magnesium	5%	Free	9%	Free	523.29	kg
2827.32.00	- - Of aluminum	5%	Free	9%	Free	523.29	kg

Section VI
Chapter 28
28.28

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2827.35.00	- - Of nickel	5%	Free	9%	Free	523.29	kg
2827.39.00	- - Other	5%	Free	9%	Free	523.29	kg
	- Chloride oxides and chloride hydroxides :						
2827.41.00	- - Of copper	5%	Free	9%	Free	523.29	kg
2827.49.00	- - Other	5%	Free	9%	Free	523.29	kg
	- Bromides and bromide oxides :						
2827.51.00	- - Bromides of sodium or of potassium	5%	Free	9%	Free	523.29	kg
2827.59.00	- - Other	5%	Free	9%	Free	523.29	kg
2827.60.00	- - Iodides and iodide oxides	5%	Free	9%	Free	523.29	kg
	28.28 Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites.						
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	15%	Free	9%	Free	523.31	kg
2828.90	- Other						
2828.90.10	- - - Chlorites and sodium and potassium hypochlorites	15%	Free	9%	Free	523.31	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2828.90.90	- - - Other	5%	Free	9%	Free	523.31	kg
	28.29 Chlorates and perchlorates; bromates and perbromates; iodates and periodates.						
	- Chlorates						
2829.11.00	- - Of sodium	5%	Free	9%	Free	523.32	kg
2829.19.00	- - Other	5%	Free	9%	Free	523.39	kg
2829.90.00	- Other	5%	Free	9%	Free	523.39	kg
	28.30 Sulphides; polysulphides; whether or not chemically defined.						
2830.10.00	- Sodium sulphides	5%	Free	9%	Free	523.41	kg
2830.90.00	- Other	5%	Free	9%	Free	523.42	kg
	28.31 Dithionites and sulphoxylates.						
2831.10.00	- Of sodium	5%	Free	9%	Free	523.43	kg
2831.90.00	- Other	5%	Free	9%	Free	523.43	kg
	28.32 Sulphites; thiosulphates.						
2832.10.00	- Sodium sulphites	5%	Free	9%	Free	523.44	kg
2832.20.00	- Other sulphites	5%	Free	9%	Free	523.44	kg
2832.30.00	- Thiosulphates	5%	Free	9%	Free	523.44	kg

Section VI
Chapter 28
28.33/28.34

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.33 Sulphates; alums; peroxosulphates (persulphates).						
	- Sodium sulphates :						
2833.11.00	- - Disodium sulphate	5%	Free	9%	Free	523.45	kg
2833.19.00	- - Other	5%	Free	9%	Free	523.45	kg
	- Other sulphates :						
2833.21.00	- - Of magnesium	5%	Free	9%	Free	523.49	kg
2833.22.00	- - Of aluminium	5%	Free	9%	Free	523.49	kg
2833.24.00	- - Of nickel	5%	Free	9%	Free	523.49	kg
2833.25.00	- - Of copper	5%	Free	9%	Free	523.49	kg
2833.27.00	- - Of barium	5%	Free	9%	Free	523.49	kg
2833.29.00	- - Other	5%	Free	9%	Free	523.49	kg
2833.30.00	- Alums	5%	Free	9%	Free	523.49	kg
2833.40.00	- Peroxosulphates (persulphates)	5%	Free	9%	Free	523.49	kg
	28.34 Nitrites; nitrates.						
2834.10.00	- Nitrites	5%	Free	9%	Free	523.51	kg
	- Nitrates :						
2834.21.00	- - Of potassium	5%	Free	9%	Free	523.52	kg
2834.29.00	- - Other	5%	Free	9%	Free	523.59	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.35 Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates, polyphosphates whether or not chemically defined.						
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	Free	9%	Free	523.61	kg
	- Phosphates :						
2835.22.00	- - Of mono- or disodium	5%	Free	9%	Free	523.63	kg
2835.24.00	- - Of potassium	5%	Free	9%	Free	523.63	kg
2835.25.00	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	Free	9%	Free	523.63	kg
2835.26.00	- - Other phosphates of calcium	5%	Free	9%	Free	523.63	kg
2835.29.00	- - Other	5%	Free	9%	Free	523.63	kg
2835.31.00	- - Sodium triphosphate (sodium tripolyphosphate)	5%	Free	9%	Free	523.64	kg
2835.39.00	- - Other	5%	Free	9%	Free	523.65	kg
	28.36 Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.						
2836.20.00	- Disodium carbonate	5%	Free	9%	Free	523.72	kg
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	5%	Free	9%	Free	523.73	kg
2836.40.00	- Potassium carbonates	5%	Free	9%	Free	523.74	kg
2836.50.00	- Calcium carbonate	5%	Free	9%	Free	523.79	kg

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Chapter 28
28.37/28.39

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2836.60.00	- Barium carbonate	5%	Free	9%	Free	523.79	kg
	- Other :						
2836.91.00	- - Lithium carbonates	5%	Free	9%	Free	523.79	kg
2836.92.00	- - Strontium carbonate	5%	Free	9%	Free	523.79	kg
2836.99.00	- - Other	5%	Free	9%	Free	523.79	kg
	28.37 Cyanides, cyanide oxides and complex cyanides.						
	- Cyanides and cyanide oxides :						
2837.11.00	- - Of sodium	5%	Free	9%	Free	523.81	kg
2837.19.00	- - Other	5%	Free	9%	Free	523.81	kg
2837.20.00	- Complex cyanides	5%	Free	9%	Free	523.81	kg
	28.39 Silicates; commercial alkali metal silicates.						
	- Of sodium :						
2839.11.00	- - Sodium metasilicates	5%	Free	9%	Free	523.83	kg
2839.19.00	- - Other	5%	Free	9%	Free	523.83	kg
2839.90.00	- Other	5%	Free	9%	Free	523.83	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.40 Borates; peroxoborates (perborates).						
	- Disodium tetraborate (refined borax) :						
2840.11.00	- - Anhydrous	5%	Free	9%	Free	523.84	kg
2840.19.00	- - Other	5%	Free	9%	Free	523.84	kg
2840.20.00	- Other borates	5%	Free	9%	Free	523.84	kg
2840.30	- Peroxoborates (perborates)						
2840.30.10	- - - Sodium and potassium perborates, put up in retail packages not exceeding 5 litres or 5 kgs	15%	Free	9%	Free	523.84	kg
2840.30.20	- - - Sodium and potassium perborates, put up in packages exceeding 5 litres or 5 kgs	15%	Free	9%	Free	523.84	kg
2840.30.90	- - - Other	5%	Free	9%	Free	523.84	kg
	28.41 Salts of oxometallic or peroxometallic acids.						
2841.30.00	- Sodium dichromate	5%	Free	9%	Free	524.31	kg
2841.50.00	- Other chromates and dichromates; peroxochromates	5%	Free	9%	Free	524.31	kg
	- Manganites, manganates and permanganates :						
2841.61.00	- - Potassium permanganate	5%	Free	9%	Free	524.31	kg

Section VI
Chapter 28
28.42/28.43

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2841.69.00	- - Other	5%	Free	9%	Free	524.31	kg
2841.70.00	- Molybdates	5%	Free	9%	Free	524.31	kg
2841.80.00	- Tungstates (wolframates)	5%	Free	9%	Free	524.31	kg
2841.90.00	- Other	5%	Free	9%	Free	524.31	kg
	28.42 Other salts of inorganic acids or peroxoacids, (including aluminosilicates whether or not chemically defined), other than azides.						
2842.10.00	- Double or complex silicates; including aluminosilicates whether or not chemically defined	5%	Free	9%	Free	523.89	kg
2842.90.00	- Other	5%	Free	9%	Free	523.89	kg
	VI - MISCELLANEOUS						
	28.43 Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.						
2843.10.00	- Colloidal precious metals	5%	Free	9%	Free	524.32	kg
	- Silver compounds :						
2843.21.00	- - Silver nitrate	5%	Free	9%	Free	524.32	kg
2843.29.00	- - Other	5%	Free	9%	Free	524.32	kg
2843.30.00	- Gold compounds	5%	Free	9%	Free	524.32	kg
2843.90.00	- Other compounds; amalgams	5%	Free	9%	Free	524.32	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	28.44 Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.						
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	Free	9%	Free	525.11	kg
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5%	Free	9%	Free	525.13	kg
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures, containing uranium depleted in U 235, thorium or compounds of these products	5%	Free	9%	Free	525.15	kg
● 2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	5%	Free	9%	Free	525.19	kg
● 2844.41.00	- - Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	5%	Free	9%	Free	525.19	kg
● 2844.42.00	- - Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium -243, curium-244, einsteinium -253, einsteinium-254, gadolinium -148, polonium-208, polonium-209, polonium-210, radium-223, uranium 230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	5%	Free	9%	Free	525.19	kg

Section VI
Chapter 28
28.45/28.49

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	2844.43.00	- - Other radioactive elements And isotopes and compounds; Other alloys, dispersions (including cermets), ceramic Products and mixtures Containing these elements, Isotopes or compounds	5%	Free	9%	Free	525.19	kg
●	2844.44.00	- - Radioactive residues	5%	Free	9%	Free	525.19	kg
	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	Free	9%	Free	525.17	kg
		28.45 Isotopes other than those of heading 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined.						
	2845.10.00	- Heaving water (dueterium oxide)	5%	Free	9%	Free	525.91	kg
●	2845.20.00	- Boron enriched in boron-10 and its compounds	5%	Free	9%	Free	525.91	kg
●	2845.30.00	- Lithium enriched in Lithium-6 and its compounds	5%	Free	9%	Free	525.91	kg
●	2845.40.00	- Helium-3	5%	Free	9%	Free	525.91	kg
	2845.90.00	- Other	5%	Free	9%	Free	525.91	kg
		28.46 Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.						
	2846.10.00	- Cerium compounds	5%	Free	9%	Free	525.95	kg
	2846.90.00	- Other	5%	Free	9%	Free	525.95	kg
	2847.00.00	**28.47 Hydrogen peroxide, whether or not solidified with urea.**	5%	Free	9%	Free	524.91	kg
		28.49 Carbides, whether or not chemically defined.						
	2849.10.00	- Of calcium	5%	Free	9%	Free	524.93	kg
	2849.20.00	- Of silicon	5%	Free	9%	Free	524.94	kg
	2849.90.90	- Other	5%	Free	9%	Free	524.94	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2850.00.00	**28.50 Hydrids, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of Heading 28.49.**	5%	Free	9%	Free	524.95	kg
	28.52 Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.						
2852.10.00	- Chemically defined	5%	Free	9%	Free	524.96	kg
2852.90.00	- Other	5%	Free	9%	Free	524.96	kg
●	**28.53 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.**	5%	Free	9%	Free	524.99	kg
● 2853.10.00	- Cyanogen chloride (chlorcyan)	5%	Free	9%	Free	524.99	kg
● 2853.90.00	- Other	5%	Free	9%	Free	524.99	kg

Section VI
Chapter 29
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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 or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes; diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This chapter does not cover :

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packing for retail sale (heading 32.12);

(h) Enzymes (heading 35.07);

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

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

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

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

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

5.- (A) The esters of acid-function organic compounds of sub-chapters 1 to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

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

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

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

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

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

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

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

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

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

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

8.- For the purposes of heading 29.37 :

(a) the term "hormones" including hormones-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

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

Subheading Notes.

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

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Additional Note.

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

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

2901 Acyclic hydrocarbons

2902 Cyclic hydrocarbons

2903 Halogenated derivatives of hydrocarbons

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

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

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

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

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

2907 Phenols; phenol-alcohols

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

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

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

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

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

V. - ALDEHYDE-FUNCTION COMPOUNDS

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

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

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

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

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

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

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

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

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

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

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

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

IX. - NITROGEN-FUNCTION COMPOUNDS

2921 Amine-function compounds

2922 Oxygen-function amino-compounds

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

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

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

2926 Nitrile-function compounds

2927 Diazo-, azo- or azoxy-compounds

2928 Organic derivatives of hydrazine or of hydroxylamine

2929 Compounds with other nitrogen function

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

2930 Organo-sulphur compounds

2931 Other organo-inorganic compounds

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

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

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

2935 Sulphonamides

XI. - PROVITAMINS, VITAMINS AND HORMONES

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

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

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

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

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

XIII. - OTHER ORGANIC COMPOUNDS

2940 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of 2937, 2938 or 2939

2941 Antibiotics

2942 Other organic compounds

Section VI
Chapter 29
29.01/29.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. - HYDROCARBONS AND THEIR HALO-GENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.01 Acyclic hydrocarbons.						
2901.10.00	- Saturated	5%	Free	9%	Free	511.14	kg
	- Unsaturated :						
2901.21.00	- - Ethylene	5%	Free	9%	Free	511.11	kg
2901.22.00	- - Propene (propylene)	5%	Free	9%	Free	511.12	kg
2901.23.00	- - Butene (butylene) and isomers thereof	5%	Free	9%	Free	511.13	kg
2901.24.00	- - Buta-1,3-diene and isoprene	5%	Free	9%	Free	511.13	kg
2901.29	- - Other						
2901.29.10	- - - Acetylene Gas (C_2H_2)	32% or $5.90 per kg whichever is greater	Free	9%	Free	511.19	kg
2901.29.90	- - - Others	5%	Free	9%	Free	511.19	kg
	29.02 Cyclic hydrocarbons.						
	- Cyclanes, cyclenes and cycloterpenes :						
2902.11.00	- - Cyclohexane	5%	Free	9%	Free	511.21	kg
2902.19.00	- - Other	5%	Free	9%	Free	511.29	kg
2902.20.00	- Benzene	46¢ per litre	Free	9%	Free	511.22	l
2902.30.00	- Toluene	46¢ per litre	Free	9%	Free	511.23	l
	- Xylenes :						
2902.41.00	- - *o*-Xylene	46¢ per litre	Free	9%	Free	511.24	l
2902.42.00	- - *m*-Xylene	46¢ per litre	Free	9%	Free	511.24	l
2902.43.00	- - *p*-Xylene	46¢ per litre	Free	9%	Free	511.24	l
2902.44.00	- - Mixed xylene isomers	46¢ per litre	Free	9%	Free	511.24	l

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2902.50.00	- Styrene	5%	Free	9%	Free	511.25	kg
2902.60.00	- Ethylbenzene	5%	Free	9%	Free	511.26	kg
2902.70.00	- Cumene	5%	Free	9%	Free	511.27	kg
2902.90.00	- Other	5%	Free	9%	Free	511.29	kg
	29.03 Halogenated derivatives of hydrocarbons.						
	- Saturated chlorinated derivatives of acyclic hydrocarbons :						
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	Free	9%	Free	511.36	kg
2903.12.00	- - Dichloromethane (methylene chloride)	5%	Free	9%	Free	511.36	kg
2903.13.00	- - Chloroforme (trichloromethane)	5%	Free	9%	Free	511.36	kg
2903.14.00	- - Carbon tetrachloride	32%	Free	9%	Free	511.36	kg
2903.15.00	- - Ethylene dichloride (ISO) (1.2-dichloroethane)	5%	Free	9%	Free	511.36	kg
2903.19	- - Other :						
	- - - Ozone layer depleting substances :						
2903.19.11	- - - - Trichloroethane (methyl chloroform)	32%	Free	9%	Free	511.36	kg
2903.19.19	- - - - Other	32%	Free	9%	Free	511.36	kg
2903.19.90	- - - Other	5%	Free	9%	Free	511.36	kg
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :						
2903.21.00	- - Vinyl chloride (chloroethylene)	5%	Free	9%	Free	511.31	kg
2903.22.00	- - Trichloroethylene	5%	Free	9%	Free	511.32	kg
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	5%	Free	9%	Free	511.33	kg
2903.29.00	- - Other	5%	Free	9%	Free	511.34	kg
●	- Saturated fluorinated derivatives of acyclic hydrocarbons :						
2903.31.00	- - Ethylene dibromide (ISO) (1.2-dibromoethane)	32%	Free	9%	Free	511.37	kg
2903.39.00	- - Other	32%	Free	9%	Free	511.37	kg

Section VI
Chapter 29

	Item No.	Description	Import Duty			Export Duty	Statistical	
			Fiscal	Excise	VAT		Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	2903.41.00	- - Trifluoromethane (HFC-23)	32%	Free	9%	Free	511.38	kg
●	2903.42.00	- - Dilfluoromethane (HFC-32)	32%	Free	9%	Free	511.38	kg
●	2903.43.00	- - Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-dilfluoroethane (HFC-152a)	32%	Free	9%	Free	511.38	kg
●	2903.44.00	- - Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 111,,,1,2-trifluoroethane(HFC-143)	32%	Free	9%	Free	511.38	kg
●	2903.45.00	- - 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2- tetrafluoroethane (HFC-134)	32%	Free	9%	Free	511.38	kg
●	2903.46.00	- - 1,1,1,2,3,3,3-Heptafluoroethane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	32%	Free	9%	Free	511.38	kg
●	2903.47.00	- - 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	32%	Free	9%	Free	511.38	kg
●	2903.48.00	- - 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	32%	Free	9%	Free	511.38	kg
●	2903.49.00	- - Other	32%	Free	9%	Free	511.38	kg
●		- Unsaturated fluorinated derivatives of acyclic hydrocarbons:						
●	2903.51.00	- - 2,3,3,3-Tetrafluoropropane (HFO-1234yf), 1,3,3,3-tetrafluoropropane (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	32%	Free	9%	Free	511.38	kg
●	2903.59.00	- - Other	32%	Free	9%	Free	511.38	kg
●		- Brominated or iodinated derivatives of acyclic hydrocarbons:						
●	2903.61.00	- - Methyl bromide (bromomethane)	32%	Free	9%	Free	511.38	kg
●	2903.62.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	32%	Free	9%	Free	511.38	kg
●	2903.69.00	- - Other	32%	Free	9%	Free	511.38	kg
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :						
●	2903.71.00	- - Chlorodifluoromethane (HCFC-22)	32%	Free	9%	Free	511.38	kg
●	2903.72.00	- - Dichlorotrifluoroethanes (HCFC-123)	32%	Free	9%	Free	511.38	kg
●	2903.73.00	- - Dichlorofluoroethanes (HCFC-141, 141b)	32%	Free	9%	Free	511.38	kg
●	2903.74.00	- - Chlorodifluoroethanes (HCFC-142, 142b)	32%	Free	9%	Free	511.38	kg
●	2903.75.00	- - Dichloropentafluoropropanes (HCFC-225, 225ca,225cb)	32%	Free	9%	Free	511.38	kg
●	2903.76.00	- - Bromochlorodifluoromethane (Halon-1211), Bromotrifluoromethane (Halon-1301) and Dibromotetrafluoroethanes (Halon-2402)	32%	Free	9%	Free	511.38	kg
	2903.77	- - Other, perhalogenated only with fluorine and chlorine						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Ozone layer depleting substances :						
2903.77.11	- - - - Chlorotrifluoromethane	32%	Free	9%	Free	511.38	kg
2903.77.12	- - - - Pentachlorodifluoroethanes	32%	Free	9%	Free	511.38	kg
2903.77.13	- - - - Tetrachlorodifluoroethanes	32%	Free	9%	Free	511.38	kg
2903.77.14	- - - - Heptachlorofluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.15	- - - - Hexachlorodifluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.16	- - - - Pentachlorotrifluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.17	- - - - Tetrachlorotetrafluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.18	- - - - Trichloropentafluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.19	- - - - Dichlorohexafluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.21	- - - - Chloroheptafluoropropanes	32%	Free	9%	Free	511.38	kg
2903.77.29	- - - - Other	32%	Free	9%	Free	511.38	kg
2903.77.90	- - - Other	32%	Free	9%	Free	511.38	kg
2903.78.00	- - Other perhalogenated derivatives	32%	Free	9%	Free	511.38	kg
2903.79	- - Other						
2903.79.10	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	32%	Free	9%	Free	511.38	kg
2903.79.90	- - - Other	32%	Free	9%	Free	511.38	kg
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :						
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	32%	Free	9%	Free	511.39	kg
2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	32%	Free	9%	Free	511.39	kg
2903.83.00	- - Mirex (ISO)	32%	Free	9%	Free	511.39	kg
2903.89.00	- - Other	32%	Free	9%	Free	511.39	kg
	- Halogenated derivatives of aromatic hydrocarbons :						
2903.91.00	- - Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	5%	Free	9%	Free	511.39	kg
2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl) ethane)	32%	Free	9%	Free	511.39	kg
2903.93.00	- - Pentachlorobenzene (ISO)	32%	Free	9%	Free	511.39	kg
2903.94.00	- - Hexabromobiphenyls	32%	Free	9%	Free	511.39	kg

Section VI
Chapter 29
29.06/29.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2903.99.00	- - Other	5%	Free	9%	Free	511.39	kg
	29.04 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.						
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	5%	Free	9%	Free	511.4	kg
2904.20.00	- Derivatives containing only nitro or only nitroso groups	5%	Free	9%	Free	511.4	kg
	- Perfluorooctane sulphonic acid, Salt and perfluorooctane sulphonyl Fluride						
2904.31.00	- - Perfluorooctane sulphonic acid	5%	Free	9%	Free	511.40	kg
2904.32.00	- - Ammonium perflurooctane sulphonate	5%	Free	9%	Free	511.40	kg
2904.33.00	- - Lithium perfluorooctane sulphonate	5%	Free	9%	Free	511.40	kg
2904.34.00	- - Potassium perfluorooctane sulphonate	5%	Free	9%	Free	511.40	kg
2904.35.00	- - Other salts of perfluorooctane sulphonic acid	5%	Free	9%	Free	511.40	kg
2904.36.00	- - Perfluorooctane sulphonyl Fluoride	5%	Free	9%	Free	511.40	kg
	- Other:						
2904.91.00	- -Trichloronitromethane(chloropicrin)	5%	Free	9%	Free	511.40	kg
2904.99.00	- - Other	5%	Free	9%	Free	511.40	kg
	II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.05 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Saturated monohydric alcohols :						
2905.11.00	- - Methanol (methyl alcohol)	46¢ per litre	Free	9%	Free	512.11	kg
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	Free	9%	Free	512.12	kg
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	5%	Free	9%	Free	512.13	kg
2905.14.00	- - Other butanols	5%	Free	9%	Free	512.13	kg
2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	5%	Free	9%	Free	512.14	kg
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	Free	9%	Free	512.19	kg
2905.19.00	- - Other	5%	Free	9%	Free	512.18	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Unsaturated monohydric alcohols :						
2905.22.00	- - Acyclic terpene alcohols	5%	Free	9%	Free	512.19	kg
2905.29.00	- - Other	5%	Free	9%	Free	512.19	kg
	- Diols :						
2905.31.00	- - Ethylene glycol (ethanediol)	5%	Free	9%	Free	512.2	kg
2905.32.00	- - Propylene glycol (propane-1.2-diol)	5%	Free	9%	Free	512.29	kg
2905.39.00	- - Other	5%	Free	9%	Free	512.29	kg
	- Other polyhydric alcohols:						
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl) propane-1.3-diol (trimethylolpro-pane)	5%	Free	9%	Free	512.29	kg
2905.42.00	- - Pentaerythritol	5%	Free	9%	Free	512.23	kg
2905.43.00	- - Mannitol	5%	Free	9%	Free	512.24	kg
2905.44.00	- - D-glucitol (sorbitol)	5%	Free	9%	Free	512.25	kg
2905.45.00	- - Glycerol	5%	Free	9%	Free	512.22	kg
2905.49.00	- - Other	5%	Free	9%	Free	512.29	kg
	- Halogenated. sulphonated. nitrated or nitrosated derivatives of acyclic alcohols :						
2905.51.00	- - Ethchlorvynol (INN)	5%	Free	9%	Free	512.29	kg
2905.59.00	- - Other	5%	Free	9%	Free	512.29	kg
	29.06 Cyclic alcohols and their halogenated. sulphonated. nitrated or nitrosated derivatives.						
	- Cyclanic. cyclenic or cycloterpenic :						
2906.11.00	- - Menthol	5%	Free	9%	Free	512.31	kg
2906.12.00	- - Cyclohexanol. methylcyclohexanols and dimethylcyclohexanols	5%	Free	9%	Free	512.31	kg
2906.13.00	- - Sterols and inositols	5%	Free	9%	Free	512.31	kg
2906.19.00	- - Other	5%	Free	9%	Free	512.31	kg
	- Aromatic :						
2906.21.00	- - Benzyl alcohol	5%	Free	9%	Free	512.35	kg
2906.29.00	- - Other	5%	Free	9%	Free	512.35	kg
	III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.07 Phenols; phenol-alcohols.						
	- Monophenols :						
2907.11.00	- - Phenol (hydroxybenzene) and its salts	5%	Free	9%	Free	512.41	kg

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Chapter 29
29.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2907.12.00	- - Cresnols and their salts	5%	Free	9%	Free	512.42	kg
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	5%	Free	9%	Free	512.43	kg
2907.15.00	- - Naphthols and their salts	5%	Free	9%	Free	512.43	kg
2907.19.00	- - Other	5%	Free	9%	Free	512.43	kg
	- Polyphenols; phenol-alcohols :						
2907.21.00	- - Resorcinol and its salts	5%	Free	9%	Free	512.43	kg
2907.22.00	- - Hydroquinone (quinol) and its salts	5%	Free	9%	Free	512.43	kg
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	Free	9%	Free	512.43	kg
2907.29.00	- - Other	5%	Free	9%	Free	512.43	kg
	29.08 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.						
	- Derivatives containing only halogen substituents and their salts						
2908.11.00	- - Pentachlorophenol (ISO)	5%	Free	9%	Free	512.44	kg
2908.19.00	- - Other	5%	Free	9%	Free	512.44	kg
	- Other						
2908.91.00	- - Dinoseb (ISO) and its salts	5%	Free	9%	Free	512.44	kg
2908.92.00	- - 4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	5%	Free	9%	Free		kg
2908.99.00	- - Other	5%	Free	9%	Free	512.44	kg
•	**IV. - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETAL, AND THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES**						
	29.09 Ethers, ether-alcohols, ether-phenols,ether-alcohol-phenols, alcohol peroxides, other peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrated derivatives.						
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :						
2909.11.00	- - Diethyl ether	5%	Free	9%	Free	516.16	kg
2909.19.00	- - Other	5%	Free	9%	Free	516.16	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	9%	Free	516.16	kg
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	9%	Free	516.16	kg
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :						
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	5%	Free	9%	Free	516.17	kg
2909.43.00	- - Monobytyl ethers of ethylene glycol or of diethylene glycol	5%	Free	9%	Free	516.17	kg
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	Free	9%	Free	516.17	kg
2909.49.00	- - Other	5%	Free	9%	Free	516.17	kg
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	9%	Free	516.17	kg
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	9%	Free	516.17	kg
	29.10 Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2910.10.00	- Oxirane (ethylene oxide)	5%	Free	9%	Free	516.13	kg
2910.20.00	- Methyloxirane (propylene oxide)	5%	Free	9%	Free	516.14	kg
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	Free	9%	Free	516.15	kg
2910.40.00	- Dieldrin (ISO, INN)	5%	Free	9%	Free	516.15	kg
2910.50.00	- Endrin (ISO)	5%	Free	9%	Free	516.15	kg
2910.90.00	- Other	32%	Free	9%	Free	516.15	kg
2911.00.00	**29.11 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	5%	Free	9%	Free	516.12	kg
	V. - ALDEHYDE-FUNCTION COMPOUNDS						
	29.12 Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.						
	- Acyclic aldehydes without other oxygen function :						

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Chapter 29
29.13/29.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2912.11.00	- - Methanal (formaldehyde)	5%	Free	9%	Free	516.21	kg
2912.12.00	- - Ethanal (acetaldehyde)	5%	Free	9%	Free	516.21	kg
2912.19.00	- - Other	5%	Free	9%	Free	516.21	kg
	- Cyclic aldehydes without other oxygen function :						
2912.21.00	- - Benzaldehyde	5%	Free	9%	Free	516.22	kg
2912.29.00	- - Other	5%	Free	9%	Free	516.22	kg
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :						
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%	Free	9%	Free	516.22	kg
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5%	Free	9%	Free	516.22	kg
2912.49.00	- - Other	5%	Free	9%	Free	516.22	kg
2912.50.00	- Cyclic polymers of aldehydes	5%	Free	9%	Free	516.22	kg
2912.60.00	- Paraformaldehyde	5%	Free	9%	Free	516.22	kg
2913.00.00	**29.13 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12**	5%	Free	9%	Free	516.26	kg
	VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS						
	29.14 Ketones and quinones, whether or not with other oxygen functions, and their halogenated sulphonated, nitrated or nitrosated derivatives.						
	- Acyclic ketones without other oxygen function :						
2914.11.00	- - Acetone	5%	Free	9%	Free	516.23	kg
2914.12.00	- - Butanone (methyl ethyl ketone)	5%	Free	9%	Free	516.24	kg
2914.13.00	- - 4-Methylpentan-2 one (methyl isobutyl ketone)	5%	Free	9%	Free	516.25	kg
2914.19.00	- - Other	5%	Free	9%	Free	516.25	kg
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :						
2914.22.00	- - Cyclohexanone and methyl-cyclohexanones	5%	Free	9%	Free	516.28	kg
2914.23.00	- - Ionones and methylionones	5%	Free	9%	Free	516.28	kg
2914.29.00	- - Other	5%	Free	9%	Free	516.28	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Aromatic ketones without other oxygen function :						
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	5%	Free	9%	Free	516.29	kg
2914.39.00	- - Other	5%	Free	9%	Free	516.29	kg
2914.40.00	- Ketone-alcohols and ketone-aldehydes	5%	Free	9%	Free	516.29	kg
2914.50.00	- Ketone-phenols and ketones with other oxygen function	5%	Free	9%	Free	516.29	kg
	- Quinones :						
2914.61.00	- - Anthraquinone	5%	Free	9%	Free	516.29	kg
2914.62.00	- - Coenzyme Q10 (ubidecarenone (INN)	5%	Free	9%	Free	516.29	kg
2914.69.0	- - Other	5%	Free	9%	Free	516.29	kg
	- Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	9%	Free	516.29	kg
2914.71.00	- - Chlordecone (ISO)	5%	Free	9%	Free	516.29	kg
2914.79.00	- - Other	5%	Free	9%	Free	516.29	kg
	VII. - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.15 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Formic acid, its salts and esters :						
2915.11.00	- - Formic acid	5%	Free	9%	Free	513.74	kg
2915.12.00	- - Salts of formic acid	5%	Free	9%	Free	513.74	kg
2915.13.00	- - Esters of formic acid	5%	Free	9%	Free	513.74	kg
	- Acetic acid and its salts; acetic anhydride :						
2915.21.00	- - Acetic acid	5%	Free	9%	Free	513.71	kg
2915.24.00	- - Acetic anhydride	5%	Free	9%	Free	513.71	kg

Section VI
Chapter 29
29.16

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2915.29.00	- - Other	5%	Free	9%	Free	513.71	kg
	- Esters of acetic acid :						
2915.31.00	- - Ethyl acetate	5%	Free	9%	Free	513.72	kg
2915.32.00	- - Vinyl acetate	5%	Free	9%	Free	513.72	kg
2915.33.00	- - *n*-Butyl acetate	5%	Free	9%	Free	513.72	kg
2915.36.00	- - Dinoseb (ISO) acetate	5%	Free	9%	Free	513.72	kg
2915.39.00	- - Other	5%	Free	9%	Free	513.72	kg
2915.40.00	- Mono-, di- or trichloroacetatic acids, their salts and esters	5%	Free	9%	Free	513.77	kg
2915.50.00	- Propionic acid, its salts and esters	5%	Free	9%	Free	513.77	kg
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	5%	Free	9%	Free	551.75	kg
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	5%	Free	9%	Free	551.76	kg
2915.90.00	- Other	5%	Free	9%	Free	551.77	kg
	29.16 Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxyacids and their derivatives :						
2916.11.00	- - Acrylic acid and its salts	5%	Free	9%	Free	513.79	kg
2916.12.00	- - Esters of acrylic acid	5%	Free	9%	Free	513.79	kg
2916.13.00	- - Methacrylic acid and its salts	5%	Free	9%	Free	513.73	kg
2916.14.00	- - Esters of methacrylic acid	5%	Free	9%	Free	513.73	kg
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	5%	Free	9%	Free	513.78	kg
2916.16.00	- - Binapacryl (ISO)	5%	Free	9%	Free	513.79	kg
2916.19.00	- - Other	5%	Free	9%	Free	513.79	kg

Section VI
Chapter 29
29.17

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Free	9%	Free	513.79	kg
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :						
2916.31.00	- - Benzoic acid, its salts and esters	5%	Free	9%	Free	513.79	kg
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	5%	Free	9%	Free	513.79	kg
2916.34.00	- - Phenylacetic acid and its salts	5%	Free	9%	Free	513.79	kg
2916.39.00	- - Other	5%	Free	9%	Free	513.79	kg
	29.17 Polycarboxylic acids, their anhydrides, halides, peroxide and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Acyclic polycarboxylic acids their anhydrides, halides, peroxides, peroxyacids and their derivatives :						
2917.11.00	- - Oxalic acid, its salts and esters	5%	Free	9%	Free	513.89	kg
2917.12.00	- - Adipic acid, its salts and esters	5%	Free	9%	Free	513.89	kg
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	5%	Free	9%	Free	513.89	kg
2917.14.00	- - Maleic anhydride	5%	Free	9%	Free	513.81	kg
2917.19.00	- - Other	5%	Free	9%	Free	513.89	kg
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides halides, peroxides, peroxyacids and their derivatives	5%	Free	9%	Free	513.85	kg

Section VI
Chapter 29
29.18

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, pero-xyacids and their derivatives :						
2917.32.00	- - Dioctyl orthophthalates	5%	Free	9%	Free	513.83	kg
2917.33.00	- - Dinonyl or didecyl orthphthalates	5%	Free	9%	Free	513.89	kg
2917.34.00	- - Other esters of orthophthalic acid	5%	Free	9%	Free	513.89	kg
2917.35.00	- - Phthalic anhydride	5%	Free	9%	Free	513.82	kg
2917.36.00	- - Terephthalic acid and its salts	5%	Free	9%	Free	513.89	kg
2917.37.00	- - Dimethyl terephthalate	5%	Free	9%	Free	513.84	kg
2917.39.00	- - Other	5%	Free	9%	Free	513.89	kg
	29.18 Carboxylic acids with additional oxygen function and their anhydrates, halides, peroxides peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides halides, peroxides, peroxyacids and their derivatives :						
2918.11.00	- - Lactic acid, its salts and esters	5%	Free	9%	Free	513.91	kg
2918.12.00	- - Tartaric acid	5%	Free	9%	Free	513.91	kg
2918.13.00	- - Salts and esters of tartaric acid	5%	Free	9%	Free	513.91	kg
2918.14.00	- - Citric acid	5%	Free	9%	Free	513.91	kg
2918.15.00	- - Salts and esters of citric acid	5%	Free	9%	Free	513.91	kg
2918.16.00	- - Gluconic acid, its salts and esters	5%	Free	9%	Free	513.92	kg
2918.17.00	- - 2,2-Diphenyl-2 hydroxyacetic acid (benzylic acid)	5%	Free	9%	Free	513.92	kg
2918.18.00	- - Chorobenzilate (ISO)	5%	Free	9%	Free	513.92	kg
2918.19.00	- - Other	5%	Free	9%	Free	513.92	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2918.21.00	- - Salicylic acid and its salts	5%	Free	9%	Free	513.93	kg
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	5%	Free	9%	Free	513.93	kg
2918.23.00	- - Other esters of salicylic acid and their salts	5%	Free	9%	Free	513.93	kg
2918.29.00	- - Other	5%	Free	9%	Free	513.94	kg
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Free	9%	Free	513.95	kg
	- Other :						
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), and its salts and esters	32%	Free	9%	Free	513.96	kg
2918.99.00	- - Other	32%	Free	9%	Free	513.96	kg
	VIII. - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
	29.19 Phosphoric esters and their salts, including lacto-phosphates; their halogenated sulphonated, nitrated or nitrosated derivatives						
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	5%	Free	9%	Free	516.31	kg
2919.90.00	- Other	5%	Free	9%	Free	516.31	kg
	29.20 Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halo-genated, sulphonated, nitrated or nitrosated derivatives.						
	- Thiophosphoric esters, (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives						
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5%	Free	9%	Free	516.39	kg
2920.19.00	- - Other	5%	Free	9%	Free	516.39	kg

Section VI
Chapter 29
29.21

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Phosphite estersand their salt; their halogenated,sulphonated, Nitrated or nitrosated derivaties						
2920.21.00	- - Dimethyl phosphite	5%	Free	9%	Free	516.39	kg
2920.22.00	- - Diethyl phosphite	5%	Free	9%	Free	516.39	kg
2920.23.00	- - Trimethyl phosphite	5%	Free	9%	Free	516.39	kg
2920.24.00	- - Triethyl phosphite	5%	Free	9%	Free	516.39	kg
2920.29.00	- - Other	5%	Free	9%	Free	516.39	kg
2920.30.00	- Endosulfan (ISO)	5%	Free	9%	Free	516.39	kg
2920.90.00	- Other	5%	Free	9%	Free	516.39	kg
	IX. - NITROGEN-FUNCTION COMPOUNDS						
	29.21 Amine-function compounds.						
	- Acyclic monoamines and their derivatives; salts threreof :						
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	5%	Free	9%	Free	514.51	kg
2921.12.00	- - 2-(N,N-Dimethylamino) ethylchloride Hydrochloriade	5%	Free	9%	Free	514.51	kg
2921.13.00	- - 2-((N,N- Diethylamino) ethylchloride Hydrochloride	5%	Free	9%	Free	514.51	kg
2921.14.00	- - 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	5%	Free	9%	Free	514.51	kg
2921.19.00	- - Other	5%	Free	9%	Free	514.51	kg
	- Acyclic polyamines and their derivatives; salts thereof :						
2921.21.00	- - Ethylenediamine and its salts	5%	Free	9%	Free	514.52	kg
2921.22.00	- - Hexamethylenediamine and its salts	5%	Free	9%	Free	514.52	kg
2921.29.00	- - Other	5%	Free	9%	Free	514.52	kg
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5%	Free	9%	Free	514.53	kg
	- Aromatic monoamines and their derivatives; salts thereof :						
2921.41.00	- - Aniline and its salts	5%	Free	9%	Free	514.54	kg
2921.42.00	- - Aniline derivatives and their salts	5%	Free	9%	Free	514.54	kg
2921.43.00	- - Toluidones and their derivatives; salts thereof	5%	Free	9%	Free	514.54	kg
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	5%	Free	9%	Free	514.54	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	Free	9%	Free	514.54	kg
2921.46.00	- - Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefatamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	Free	9%	Free	514.54	kg
2921.49.00	- - Other	5%	Free	9%	Free	514.54	kg
	- Aromatic polyamines and their derivatives; salts thereof :						
2921.51.00	- - *o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	Free	9%	Free	514.55	kg
2921.59.00	- - Other	5%	Free	9%	Free	514.55	kg
	29.22 Oxygen-function amino-compounds						
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :						
2922.11.00	- - Monoethanolamine and its salts	5%	Free	9%	Free	514.61	kg
2922.12.00	- - Diethanolamine and its salts	5%	Free	9%	Free	514.61	kg
2922.14.00	- - Dextropropoxyphene (INN) and its salts	5%	Free	9%	Free	514.61	kg
2922.15.00	- - Triethanolamine	5%	Free	9%	Free	514.61	kg
2922.16.00	- - Diethanalammonium perfluorooctane Sulphonate	5%	Free	9%	Free	514.61	kg
2922.17.00	- - Methyldiethanolamine and Ethyldiethanolamine	5%	Free	9%	Free	514.61	kg
2922.18.00	- - 2-(N.N-Diisopropylamino ethanol	5%	Free	9%	Free	514.61	kg
2922.19.00	- - Other	5%	Free	9%	Free	514.61	kg
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :						
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	5%	Free	9%	Free	514.62	kg
2922.29.00	- - Other	5%	Free	9%	Free	514.62	kg
	- Aminoaldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :						

Section VI
Chapter 29
29.23/29.24

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2922.31.00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	Free	9%	Free	514.63	kg
2922.39.00	- - Other	5%	Free	9%	Free	514.63	kg
	- Amino-acids other than those containing more than one kind of oxygen function; and their esters; salts thereof :						
2922.41.00	- - Lysine and its esters; salts thereof	5%	Free	9%	Free	514.64	kg
2922.42.00	- - Glutamic acid and its salts	32%	Free	9%	Free	514.64	kg
2922.43.00	- - Anthranilic acid and its salts	5%	Free	9%	Free	514.65	kg
2922.44.00	- - Tilidine (INN) and its salts	5%	Free	9%	Free	514.65	kg
2922.49.00	- - Other	5%	Free	9%	Free	514.65	kg
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	Free	9%	Free	514.67	kg
	29.23 Quarternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.						
2923.10.00	- Choline and its salts	5%	Free	9%	Free	514.81	kg
2923.20.00	- Lecithins and other Phosphoaminolipids	5%	Free	9%	Free	514.81	kg
2923.30.00	- Tetraethylammonium perfluorooctane Sulphonate	5%	Free	9%	Free	514.81	kg
2922.40.00	- Didecyldimethylammnium perfluorooctane sulphonate	5%	Free	9%	Free	514.81	kg
2923.90.00	- Other	5%	Free	9%	Free	514.81	kg
2923.90.00	- Other	5%	Free	9%	Free	514.81	kg
	29.24 Carboxyamide-function compounds; amide-function compounds of carbonic acid.						
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :						
2924.11.00	- - Meprobamate (INN)	5%	Free	9%	Free	514.71	kg
2924.12.00	- - Fluoroacetamide (ISO), monocr otophos (ISO) and phosphamidon (ISO)	5%	Free	9%	Free	514.71	kg
2924.19.00	- - Other	5%	Free	9%	Free	514.71	kg
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2924.21.00	- - Ureines and their derivatives; salts thereof	5%	Free	9%	Free	514.73	kg
2924.23.00	- - 2-Acetamidobenzoic acid (N-acety lauthranilic acid) and its salts	5%	Free	9%	Free	514.79	kg
2924.24.00	- - Ethinamate (INN)	5%	Free	9%	Free	514.79	kg
2924.25.00	- - Alachlor	5%	Free	9%	Free	514.79	kg
2924.29.00	- - Other	5%	Free	9%	Free	514.79	kg
	29.25 Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.						
	- Imides and their derivatives; salts thereof :						
2925.11.00	- - Saccharin and its salts	5%	Free	9%	Free	514.82	kg
2925.12.00	- - Glutethimide (INN)	5%	Free	9%	Free	514.82	kg
2925.19.00	- - Other	5%	Free	9%	Free	514.82	kg
	- Imines and their derivatives; salts thereof :						
2925.21.00	- - Chlordimeform (ISO)	5%	Free	9%	Free	514.82	kg
2925.29.00	- - Other	5%	Free	9%	Free	514.82	kg
	29.26 Nitrile-function compounds						
2926.10.00	- Acrylonitrile	5%	Free	9%	Free	514.83	kg
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	5%	Free	9%	Free	514.84	kg
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	5%	Free	9%	Free	514.84	kg
2926.40.00	- alpha-Phenylacetoacetonitrile	5%	Free	9%	Free	514.84	kg
2926.90.00	- Other	5%	Free	9%	Free	514.84	kg
2927.00.00	**29.27 Diazo-, azo or azoxy-compounds**	5%	Free	9%	Free	514.85	kg
2928.00.00	**29.28 Organic derivatives of hydrazine of hydroxylamine**	5%	Free	9%	Free	514.86	kg
	29.29 Compounds with other nitrogen function						
2929.10.00	- Isocyanates	5%	Free	9%	Free	514.89	kg
2929.90.00	- Other	5%	Free	9%	Free	514.89	kg

Section VI
Chapter 29
29.30/29.32

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	X. - ORGANO-INORGANIC COMPOUNDS HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES						
	29.30 Organo-sulphur compounds.						
● 2930.10.00	- 2-(N,N-Dimethylamino) ethanethiol	5%	Free	9%	Free	515.42	kg
2930.20.00	- Thiocarbamates and dithiocarbamates	5%	Free	9%	Free	515.42	kg
2930.30.00	- Thiuram mono-, di- or tetrasulphides	5%	Free	9%	Free	515.43	kg
2930.40.00	- Methionine	5%	Free	9%	Free	515.44	kg
2930.60.00	- 2-(N,N-Diethylamino)ethanethiol	5%	Free	9%	Free	515.49	kg
2930.70.00	- Bis(2-hydroxyethyl) sulfide (thiodiglycol(INN)	5%	Free	9%	Free	515.49	kg
2930.80.00	- Aldicarb (ISO), captafol (ISO) and Methamidophos (ISO)	5%	Free	9%	Free	515.49	kg
2930.90.00	- Other	5%	Free	9%	Free	515.49	kg
2930.90	- Other						
2930.90.10	- - - Allyl isothiocynates (or artificial mustard oil)	15%	Free	9%	Free	515.49	kg
2930.90.90	- - - Other	32%	Free	9%	Free	515.49	kg
●	**29.31 Other organo-inorganic compounds.**						
● 2931.10.00	- Tetramethyl lead and tetraethyl lead	32%	Free	9%	Free	515.5	kg
● 2931.20.00	- Tributyltin compounds	32%	Free	9%	Free	515.5	kg
	- Other organo-phosphorous						
2931.31.00	- - Dimethyl methlphosphonate	32%	Free	9%	Free	515.50	kg
2931.32.00	- - Dimethyl propylphosphonate	32%	Free	9%	Free	515.50	kg
2931.33.00	- - Diethyl ethylphophonat						
2931.34.00	- - Sodium 3-(trihydroxysilyl) propyl-methylphosphonate	32%	Free	9%	Free	515.50	kg
2931.35.00	- - 2,4,6-Tripropyl-1,3,5,2,4,6-Trixatriphosphinance 2,4,6-trioxide	32%	Free	9%	Free	515.50	kg
2931.36.00	- - (5-Ethyl-2-methyl-2-oxide-1,3,2-Dioxaphosphinan-5-yl) methyl methyl methylphosphonate	32%	Free	9%	Free	515.50	kg
2931.37.00	- - Bis[(5-ethyl-2-methly-2oxide-1,3,2-Dioxaphosphinan-5-yl)methyl] Methylphosphonate	32%	Free	9%	Free	515.50	kg
2931.38.00	- - Salt of methylphosphonic acid and (aminoinomethyl)urea (1:1)	32%	Free	9%	Free	515.50	kg
2931.39.00	- - Other	32%	Free	9%	Free	515.50	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	- Non-halogenated organo-phosphorous derivatives:						
● 2931.41.00	- - Dimethyl methylphosphonate	32%	Free	9%	Free	515.50	kg
● 2931.42.00	- - Dimethyl propylphosphonate	32%	Free	9%	Free	515.50	kg
● 2931.43.00	- - Diethyl ethylphosphonate	32%	Free	9%	Free	515.50	kg
● 2931.44.00	- - Methylphosohonic acid	32%	Free	9%	Free	515.50	kg
● 2931.45.00	- - Salt of methylphosohonic acid and (aminoiminomethyl) urea (1:1)	32%	Free	9%	Free	515.50	kg
● 2931.46.00	- - 2, 4, 6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	32%	Free	9%	Free	515.50	kg
● 2931.47.00	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)	32%	Free	9%	Free	515.50	kg
● 2931.48.00	- - 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	32%	Free	9%	Free	515.50	kg
● 2931.49.00	- - Other	32%	Free	9%	Free	515.50	kg
●	- Halogenated organo-phosphorous derivatives:						
● 2931.51.00	- - Methylphosphonic dichloride	32%	Free	9%	Free	515.50	kg
● 2931.52.00	- - Propylphosphonic dichloride	32%	Free	9%	Free	515.50	kg
● 2931.53.00	- - O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] Methylphosphonothionate	32%	Free	9%	Free	515.50	kg
● 2931.54.00	- - Trichlorfon (ISO)	32%	Free	9%	Free	515.50	kg
● 2931.59.00	- - Other	32%	Free	9%	Free	515.50	kg
● 2931.90.00	- Other	32%	Free	9%	Free	515.50	kg
	29.32 Heterocyclic compounds with oxygen hetero-atom(s) only.						
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :						
2932.11.00	- - Tetrahydrofuran	5%	Free	9%	Free	515.69	kg
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	5%	Free	9%	Free	515.69	kg
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	Free	9%	Free	515.69	kg
2932.14.00	- - Sucralose	5%	Free	9%	Free	515.69	kg
2932.19.00	- - Other	5%	Free	9%	Free	515.69	kg
2932.20.00	- Lactones	5%	Free	9%	Free	515.63	kg
	- Other :						
2932.91.00	- - Isosafrole	5%	Free	9%	Free	515.69	kg
2932.92.00	- - 1-(1,3-Bensodioxol-5-yl) propan-2-one	5%	Free	9%	Free	515.69	kg

Section VI
Chapter 29

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2932.93.00	- - Piperonal	5%	Free	9%	Free	515.69	kg
2932.94.00	- - Safrole	5%	Free	9%	Free	515.69	kg
2932.95.00	- - Tetrahydrocannabinols (all isomers)	5%	Free	9%	Free	515.69	kg
● 2932.96.00	- - Carbofuran (ISO)	5%	Free	9%	Free	515.69	kg
2932.99.00	- - Other	5%	Free	9%	Free	515.69	kg
	29.33 Heterocyclic compounds with nitrogen hetero-atom(s) only.						
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :						
2933.11.00	- - Phenazone (antipyrin) and its derivatives	5%	Free	9%	Free	515.71	kg
2933.19.00	- - Other	5%	Free	9%	Free	515.71	kg
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :						
2933.21.00	- - Hydantoin and its derivatives	5%	Free	9%	Free	515.72	kg
2933.29.00	- - Other	5%	Free	9%	Free	515.73	kg
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :						
2933.31.00	- - Pyridine and its salts	5%	Free	9%	Free	515.74	kg
2933.32.00	- - Piperidine and its salts	5%	Free	9%	Free	515.74	kg
● 2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone(INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A,phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	5%	Free	9%	Free	515.74	kg
● 2933.34.00	- - Other fentanyls and their derivatives	5%	Free	9%	Free	515.74	kg
● 2933.35.00	- - 3-Quinuclidinol	5%	Free	9%	Free	515.74	kg
● 2933.36.00	- - 4-Anilino-N-phenethylpiperidine (ANPP)	5%	Free	9%	Free	515.74	kg
● 2933.37.00	- - N-Phenethyl-4-piperidone (NPP)	5%	Free	9%	Free	515.74	kg
2933.39.00	- - Other	5%	Free	9%	Free	515.74	kg
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :						
2933.41.00	- - Levorphanol (INN) and its salts	5%	Free	9%	Free	515.75	kg
2933.49.00	- - Other	5%	Free	9%	Free	515.75	kg

Section VI
Chapter 29
29.34/29.35

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :						
2933.52.00	- - Malonylurea (barbituric acid) and its salts	5%	Free	9%	Free	515.76	kg
2933.53.00	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); and salts thereof	5%	Free	9%	Free	515.76	kg
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5%	Free	9%	Free	515.76	kg
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	Free	9%	Free	515.76	kg
2933.59.00	- - Other	5%	Free	9%	Free	515.76	kg
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :						
2933.61.00	- - Melamine	5%	Free	9%	Free	515.76	kg
2933.69.00	- - Other	5%	Free	9%	Free	515.76	kg
	- Lactams :						
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	5%	Free	9%	Free	515.61	kg
2933.72.00	- - Clobazam (INN) and Methyprylon (INN)	5%	Free	9%	Free	515.61	kg
2933.79.00	- - Other lactams	5%	Free	9%	Free	515.61	kg
	- Other :						
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5%	Free	9%	Free	515.77	kg
2933.92.00	- - Azinphos-methyl(ISO)	5%	Free	9%	Free	515.77	kg
2933.99.00	- - Other	5%	Free	9%	Free	515.77	kg

Section VI
Chapter 29
29.36/29.37

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	29.34 Nucleic acids and their salts whether or not chemically defined other heterocyclic compounds.						
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	Free	9%	Free	515.79	kg
2934.20.00	- Compounds containing in the structure a benzo-thiazole ring-system (whether or not hydrogenated), not further fused	5%	Free	9%	Free	515.79	kg
2934.30.00	- Compounds containing in the structure a pheno-thiazine ring-system (whether or not hydrogenated), not further fused	5%	Free	9%	Free	515.78	kg
	- Other :						
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5%	Free	9%	Free	515.79	kg
● 2934.92.00	- - Other fentanyls and their derivatives	5%	Free	9%	Free	515.79	kg
2934.99.00	- - Other	5%	Free	9%	Free	515.79	kg
	29.35 Sulphonamides						
2935.10.00	- N-Methylperfluorooctane sulphonamide	5%	Free	9%	Free	515.80	kg
2935.20.00	- N-Ethylperfluorooctane sulphonamide	5%	Free	9%	Free	515.80	kg
2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) Perfluorooctane sulphonamide	5%	Free	9%	Free	515.80	kg
2935.40.00	- N-(-2-hydroxythyl)-N-Methyleperfluorooctane sulphonamide	5%	Free	9%	Free	515.80	kg
2935.50.00	- Other perfluorooctane sulphonamides	5%	Free	9%	Free	515.80	kg
2935.90.00	- Other	5%	Free	9%	Free	515.80	kg
	XI. - PROVITAMINS, VITAMINS AND HORMONES						
	29.36 Provitamins and vitamins, natural or reproduced by synthetics (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing whether or not in any solvent.						
	- Vitamins and their derivatives, unmixed :						
2936.21.00	- - Vitamins A and their derivatives	5%	Free	9%	Free	541.12	kg
2936.22.00	- - Vitamin B_1 and its derivatives	5%	Free	9%	Free	541.13	kg
2936.23.00	- - Vitamin B_2 and its derivatives	5%	Free	9%	Free	541.13	kg

Section VI
Chapter 29
29.38

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 2936.24.00	- - D-or DL-Pantothenic acid (Vitamin B_5) and its derivatives	5%	Free	9%	Free	541.13	kg
2936.25.00	- - Vitamin B_6 and its derivatives	5%	Free	9%	Free	541.13	kg
2936.26.00	- - Vitamin B_{12} and its derivatives	5%	Free	9%	Free	541.13	kg
2936.27.00	- - Vitamin C and its derivatives	5%	Free	9%	Free	541.14	kg
2936.28.00	- - Vitamin E and its derivatives	5%	Free	9%	Free	541.15	kg
2936.29.00	- - Other vitamins and its derivatives	5%	Free	9%	Free	541.16	kg
2936.90.00	- Other, including natural concentrates	5%	Free	9%	Free	541.17	kg
	29.37 Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.						
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :						
2937.11.00	- - Somatotropin, its derivatives and structural analogues	5%	Free	9%	Free	541.54	kg
2937.12.00	- - Insulin and its salts	5%	Free	9%	Free	541.54	kg
2937.19.00	- - Other	5%	Free	9%	Free	541.54	kg
	- Steroidal hormones, their derivatives and structural analogues :						
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5%	Free	9%	Free	541.53	kg
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	5%	Free	9%	Free	541.53	kg
2937.23.00	- - Oestrogens and progestogens	5%	Free	9%	Free	541.53	kg
2937.29.00	- - Other	5%	Free	9%	Free	541.53	kg
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	Free	9%	Free	541.56	kg
2937.90.00	- Other	5%	Free	9%	Free	541.59	kg
	XII. - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES						
	29.38 Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.						
2938.10.00	- Rutoside (rutin) and its derivatives	5%	Free	9%	Free	541.61	kg
2938.90.00	- Other	5%	Free	9%	Free	541.61	kg

Section VI
Chapter 29
29.39

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	29.39 Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.						
	- Alkaloids of opium and their derivatives; salts thereof :						
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone, oxymorphone (INN), pholcodine (INN), therebacon (INN), thebacon and thebaine; salts thereof	5%	Free	9%	Free	541.41	kg
2939.19.00	- - Other	5%	Free	9%	Free	541.41	kg
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof	5%	Free	9%	Free	541.42	kg
2939.30.00	- Caffeine and its salts	5%	Free	9%	Free	541.43	kg
●	- Alkaloids of ephedra and their derivatives; salts thereof :						
● 2939.41.00	- - Ephedrine and its salts	5%	Free	9%	Free	541.44	kg
2939.42.00	- - Pseudoephedrine (INN) and its salts	5%	Free	9%	Free	541.44	kg
● 2939.43.00	- - Cathine (INN) and its salts	5%	Free	9%	Free	541.44	kg
● 2939.44.00	- - Norephedrine and its salts	5%	Free	9%	Free	541.44	kg
● 2939.45.00	- - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts						
● 2939.49.00	- - Other	5%	Free	9%	Free	541.44	kg
	- Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof :						
2939.51.00	- - Fenetylline (INN) and its salts	5%	Free	9%	Free	541.45	kg
2939.59.00	- - Other	5%	Free	9%	Free	541.45	kg
	- Alkaloids of rye ergot and their derivatives; salts thereof :						
2939.61.00	- - Ergometrine (INN) and its salts	5%	Free	9%	Free	541.46	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2939.62.00	- - Ergotamine (INN) and its salts	5%	Free	9%	Free	541.45	kg
2939.63.00	- - Lysergic acid and its salts	5%	Free	9%	Free	541.45	kg
2939.69.00	- - Other	5%	Free	9%	Free	541.45	kg
●	- Other, of vegetal origin:						
2939.71.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5%	Free	9%	Free	541.49	kg
● 2939.72.00	- - Cocaine, ecgonine; salts, esters and other derivatives thereof	5%	Free	9%	Free	541.49	kg
● 2939.79.00	- - Other	5%	Free	9%	Free	541.49	kg
2939.80.00	- Other	5%	Free	9%	Free	541.49	kg
	- Other :						
	XIII. - OTHER ORGANIC COMPOUNDS						
2940.00.00	**29.40 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals, and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**	5%	Free	9%	Free	516.92	kg
	29.41 Antibiotics.						
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	Free	9%	Free	541.31	kg
2941.20.00	- Streptomycins and their derivatives; salts thereof	5%	Free	9%	Free	541.32	kg
2941.30.00	- Tetracyclines and their derivatives; salts thereof	5%	Free	9%	Free	541.33	kg
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	5%	Free	9%	Free	541.39	kg
2941.50.00	- Erythromycin and its derivatives; salts thereof	5%	Free	9%	Free	541.39	kg
2941.90.00	- Other	5%	Free	9%	Free	541.39	kg
2942.00.00	**29.42 Other organic compounds**	5%	Free	9%	Free	516.99	kg

Section VI
Chapter 30
Notes

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) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);

(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);

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

(ij) Diagnostic reagents of heading 38.22.

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) Placebos and blinded (or double-blinded) clinical trial kits for use in recognized clinical trials, put up in measured doses, even if they might contain active medicaments.

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

(g) First-aid boxes and kits;

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

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

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

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

Subheading Notes

1. For the purpose of subheadings 3002.13 and 3002.14, the following are to be treated:

(a) As unmixed products, pure products, whether or not containing impurities;

(b) As product 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 stabilizer necessary for their preservation or transport; and

(3) The products mentioned in (a),(b)(1) and (b)(2) above with any other additive

2. Subheadings 3003.60 and 3004.60 covers medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceuticals 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; artenimol (INN); artemotil (INN); artemether (INN); artesunate piperaquine (INN); pyrimethamine (INN) or sulfadoxine(INN).

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

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

3003 Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale

3004	Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
3006	Pharmaceutical goods specified in Note 4 to this Chapter

Section VI
Chapter 30
30.01/30.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	30.01 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.						
3001.20.00	- Extracts of glands or other organs or of their sections	Free	Free	9%	Free	541.62	kg
3001.90.00	- Other	Free	Free	9%	Free	541.62	kg
●	**30.02 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.**						
	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	Free	Free	9%	Free	541.63	kg
3002.12.00	- - Antisera and other blood fractions	Free	Free	9%	Free	541.63	kg
3002.13.00	- - Immunological products, unmixed, not put up in measured doses or in forms or packaging for retail sale	Free	Free	9%	Free	541.63	kg
3002.14.00	- - Immunological products, mixed, not put up in measured doses or in forms or packaging for retail sale	Free	Free	9%	Free	541.63	kg
3002.15.00	- - Immunological products, put up in measured doses or in forms or packaging for retail sale	Free	Free	9%	Free	541.63	kg
●	- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:						
● 3002.41.00	- - Vaccines for human medicine	Free	Free	9%	Free	541.63	kg
● 3002.42.00	- - Vaccines for veterinary medicine	Free	Free	9%	Free	541.63	kg
● 3002.49.00	- - Other	Free	Free	9%	Free	541.63	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	- Cell cultures, whether or not modified:						
● 3002.51.00	- - Cell therapy products	Free	Free	9%	Free	541.63	kg
● 3002.59.00	- - Other	Free	Free	9%	Free	541.63	kg
3002.90.00	- Other	Free	Free	9%	Free	541.63	kg
	30.03 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale						
3003.20.00	- Other,containing other antibiotics	Free	Free	9%	Free	542.12	kg
	- Other,containing hormones or other products of heading 29.37						
3003.31.00	- - Containing insulin	Free	Free	9%	Free	542.21	kg
3003.39.00	- - Other	Free	Free	9%	Free	542.22	kg
	- Other, containing alkaloids or derivatives thereof:	Free	Free	9%	Free	542.31	kg
3003.41.00	- - Containing ephedrine or its salts	Free	Free	9%	Free	542.31	kg
3003.42.00	- - Containing pseudoephedrine(INN) or its salts	Free	Free	9%	Free	542.31	kg
3003.43.00	- - Containing norephedrine or its salt	Free	Free	9%	Free	542.31	kg
3003.49.00	- Other	Free	Free	9%	Free	542.91	kg
3003.60.00	- Other, containing antimalarial Active principles describe in Subheading Note 2 to this Chapter	Free	Free	9%	Free	542.92	kg
3003.90.00	- Other	Free	Free	9%	Free	542.93	kg
	30.04 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.						
3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	Free	9%	Free	542.13	kg
3004.20.00	- Other containing antibiotics	Free	Free	9%	Free	542.19	kg

Section VI
Chapter 30
30.05/30.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other containing hormones or other products of heading 29.37						
3004.31.00	- - Containing insulin	Free	Free	9%	Free	542.21	kg
3004.32.00	- - Containing corticosteroid hormones, their derivatives or structural analogues	Free	Free	9%	Free	542.24	kg
3004.39.00	- - Other	Free	Free	9%	Free	542.29	kg
	- Other, containing alkaloids or derivatives thereof :						
3004.41.00	- - Containing ephedrine or its salts	Free	Free	9%	Free	542.32	kg
3004.42.00	- - Containing pseudoephedrine (INN) or its salts	Free	Free	9%	Free	542.32	kg
3004.43.00	- - Containing norephedrine or its salt	Free	Free	9%	Free	542.32	kg
3004.49.00	- Other.	Free	Free	9%	Free	542.93	kg
3004.50.00	- Other containing vitamins or other Products of heading 29.36	Free	Free	9%	Free	542.94	kg
3004.60.00	- Other, containing antimalarial active principles describe in Subheading Note 2 to this Chapter	Free	Free	9%	Free	542.95	kg
3004.90.00	- Other	Free	Free	9%	Free	542.96	kg
	30.05 Wadding, gauze, bandages and similar articles (for example, dressings, adhesives plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.						
3005.10.00	- Adhesive dressing and other articles having an adhesive layer	Free	Free	9%	Free	541.91	kg
3005.90	- Other						
3005.90.10	- - - Wadding, including cotton wool and absorbent cotton	Free	Free	9%	Free	541.91	kg
3005.90.90	- - - Other	Free	Free	9%	Free	541.91	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	30.06 Pharmaceutical goods specified in Note 4 to this Chapter.						
3006.10.00	- Sterile surgical catgut, similar sterile suture materials(including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Free	Free	9%	Free	541.99	kg
3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Free	9%	Free	541.93	kg
3006.40.00	- Dental cements and other dental fillings, bone reconstruction cements	Free	Free	9%	Free	541.99	kg
3006.50.00	- First-aid boxes and kits	Free	Free	9%	Free	541.99	kg
3006.60.00	- Chemical contraceptive preparations based on other products of heading 29.37 or on spermicides	Free	Free	9%	Free	541.99	kg
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Free	Free	9%	Free	541.99	kg
	- Other :						
3006.91.00	- - Appliances identifiable for ostomy use	Free	Free	9%	Free	541.99	kg
3006.92.00	- - Waste pharmaceuticals	Free	Free	9%	Free	541.99	kg
● 3006.93.00	- - Placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trip, put up in measured doses	Free	Free	9%	Free	541.99	kg

Section VI
Chapter 31
Notes

Chapter 31

Fertilisers

Notes.

1.- This chapter does not cover :

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below) ; or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g, each of heading 38.24; optical elements of potassium chloride (heading 90.01)

2.- Heading31.02 applies only to the following goods, provided that they are not put up in the forms of packages described in heading 31.05:

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

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts, (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

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

(c) Fertilisers consisting of ammonium chloride or any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammonium solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms of packages described in heading 31.05 :

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

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

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

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

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

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

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

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

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

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

3102 Mineral or chemical fertilisers, nitrogenous

3103 Mineral or chemical fertilisers, phosphatic

3104 Mineral or chemical fertilisers, potassic

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

Section VI
Chapter 31
31.01/31.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3101.00.00	**31.01 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animals or vegetable products.**	Free	Free	9%	Free	272.1	kg
	31.02 Mineral or chemical fertilisers, nitrogenous.						
3102.10.00	- Urea, whether or not in aqueous solution	Free	Free	9%	Free	562.16	kg
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :						
3102.21.00	- - Ammonium Sulphate	Free	Free	9%	Free	562.13	kg
3102.29.00	- - Other	Free	Free	9%	Free	562.12	kg
3102.30.00	- Ammonium nitrate, whether or not in aqueous	Free	Free	9%	Free	562.11	kg
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	Free	9%	Free	562.19	kg
3102.50.00	- Sodium nitrate	Free	Free	9%	Free	562.19	kg
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free	9%	Free	562.19	kg
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	Free	9%	Free	562.19	kg
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	Free	Free	9%	Free	562.19	kg
	31.03 Mineral or chemical fertilisers, phosphatic.						
	- Superphosphates	Free	Free	9%	Free	562.22	kg
3103.11.00	- - Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5)	Free	Free	9%	Free	562.23	kg
3103.19.00	- - Other	Free	Free	9%	Free	562.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	31.04 Mineral or chemical fertilisers, potassic.						
3104.20.00	- Potassium chloride	Free	Free	9%	Free	562.31	kg
3104.30.00	- Potassium sulphate	Free	Free	9%	Free	562.32	kg
3104.90.00	- Other	Free	Free	9%	Free	562.39	kg
	31.05 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.						
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	Free	9%	Free	562.96	kg
3105.20.00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	Free	9%	Free	562.91	kg
3105.30.00	- Diammonium hydrogenortho-phosphate (diammonium phosphate)	Free	Free	9%	Free	562.93	kg
3105.40.00	- Ammonium dihydrogenortho-phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	9%	Free	562.94	kg
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :						
3105.51.00	- - Containing nitrates and phosphates	Free	Free	9%	Free	562.95	kg
3105.59.00	- - Other	Free	Free	9%	Free	562.95	kg
3105.60.00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	Free	9%	Free	562.92	kg
3105.90.00	- Other	Free	Free	9%	Free	562.99	kg

Section VI
Chapter 32
Notes

Chapter 32

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

Notes.

1.- This chapter does not cover :

(a) Separated chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07 and alsodyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28,metal flakes and metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution .

5.- The expression "colouring matter" in this chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

3201	Tanning extracts of vegetable origins; tannins and their salts, ethers, esters and other derivatives
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
3211	Prepared driers
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid

Section VI
Chapter 32
32.01/32.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	32.01 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.						
3201.10.00	- Quebracho extract	5%	Free	9%	Free	532.21	kg
3201.20.00	- Wattle extract	5%	Free	9%	Free	532.21	kg
3201.90.00	- Other	5%	Free	9%	Free	532.21	kg
	32.02 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.						
3202.10.00	- Synthetic organic tanning substances	5%	Free	9%	Free	532.31	kg
3202.90.00	- Other	5%	Free	9%	Free	532.32	kg
3203.00.00	**32.03 Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**	5%	Free	9%	Free	532.22	kg
	32.04 Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.						
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :						
3204.11.00	- - Disperse dyes and preparations based thereon	5%	Free	9%	Free	531.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3204.12.00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	Free	9%	Free	531.12	kg
3204.13.00	- - Basic dyes and preparations based thereon	5%	Free	9%	Free	531.13	kg
3204.14.00	- - Direct dyes and preparations based thereon	5%	Free	9%	Free	531.14	kg
3204.15.00	- - VAT dyes (including those usable in that state as pigments) and preparations based thereon	5%	Free	9%	Free	531.15	kg
3204.16.00	- - Reactive dyes and preparations based thereon	5%	Free	9%	Free	531.16	kg
3204.17.00	- - Pigments and preparations based thereon	5%	Free	9%	Free	531.17	kg
● 3204.18.00	- - Carotenoid colouring matters and preparations based thereon	5%	Free	9%	Free	531.17	kg
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5%	Free	9%	Free	531.19	kg
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	5%	Free	9%	Free	531.21	kg
3204.90.00	- Other	5%	Free	9%	Free	531.21	kg
3205.00.00	**32.05 Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes.**	5%	Free	9%	Free	531.22	kg
	32.06 Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.						
	- Pigments and preparations based on titanium dioxide :						
3206.11.00	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	Free	9%	Free	533.11	kg
3206.19.00	- - Other	5%	Free	9%	Free	533.11	kg

Section VI
Chapter 32
32.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3206.20.00	- Pigments and preparations based on chromium compounds	5%	Free	9%	Free	533.12	kg
	- Other colouring matter and other preparations :						
3206.41.00	- - Ultramarine and preparations based thereon	5%	Free	9%	Free	533.14	kg
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	Free	9%	Free	533.15	kg
3206.49.00	- - Other	5%	Free	9%	Free	533.17	kg
3206.50.00	- Inorganic products of a kind used as luminophores	5%	Free	9%	Free	533.18	kg
	32.07 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.						
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	Free	9%	Free	533.51	kg
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	Free	9%	Free	533.51	kg
3207.30.00	- Liquid lustres and similar preparations	5%	Free	9%	Free	533.51	kg
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	5%	Free	9%	Free	533.51	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	32.08 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.						
3208.10.00	- Based on polyesters	32%	Free	9%	Free	533.42	kg
3208.20.00	- Based on acrylic or vinyl polymers	32%	Free	9%	Free	533.42	kg
3208.90.00	- Other	32%	Free	9%	Free	533.42	kg
	32.09 Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.						
3209.10.00	- Based on acrylic or vinyl polymers	32%	Free	9%	Free	533.41	kg
3209.90.00	- Other	32%	Free	9%	Free	533.41	kg
3210.00.00	**32.10 Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**	32%	Free	9%	Free	533.43	kg
3211.00.00	**32.11 Prepared driers.**	5%	Free	9%	Free	533.53	kg
	32.12 Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put in forms or packings for retail sale.						
3212.10.00	- Stamping foil	5%	Free	9%	Free	533.44	kg

Section VI
Chapter 32
32.13/32.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3212.90.00	- Other	5%	Free	9%	Free	533.44	kg
	32.13 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.						
3213.10.00	- Colours in sets	5%	Free	9%	Free	533.52	kg
3213.90.00	- Other	5%	Free	9%	Free	533.52	kg
	32.14 Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings ; non-refractory surfacing preparations for facades, indoor, walls, floors, ceilings or the like.						
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters'fillings	5%	Free	9%	Free	533.54	kg
3214.90.00	- Other	5%	Free	9%	Free	533.54	kg
	32.15 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.						
	- Printing ink :						
3215.11.00	- - Black	5%	Free	9%	Free	533.21	kg
3215.19.00	- - Other	5%	Free	9%	Free	533.29	kg
3215.90.00	- Other	5%	Free	9%	Free	895.91	kg

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This chapter does not cover :

(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

(b) Soap or other products of heading 34.01; or

(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions, wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages
3303	Perfumes and toilet waters
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations
3305	Preparations for use on the hair
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties

Section VI
Chapter 33
33.01

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	33.01 Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solution of essential oils.						
	- Essential oils of citrus fruit :						
3301.12.00	- - Of orange	5%	Free	9%	Free	551.31	kg
3301.13.00	- - Of lemon	5%	Free	9%	Free	551.31	kg
3301.19.00	- - Other	5%	Free	9%	Free	551.31	kg
	- Essential oils other than those of citrus fruit :						
3301.24.00	- - Of peppermint *(Mentha piperita)*	5%	Free	9%	Free	551.32	kg
3301.25.00	- - Of other mints	5%	Free	9%	Free	551.32	kg
3301.29.00	- - Other	5%	Free	9%	Free	551.32	kg
3301.30.00	- Resinoids	5%	Free	9%	Free	551.33	kg
3301.90	- Other						
3301.90.10	- - - Aqueous distillates and aqueous solutions of essential oils	5%	Free	9%	Free	551.35	kg
3301.90.90	- - - Other	5%	Free	9%	Free	551.35	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	33.02 Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.						
3302.10.00	- Of a kind used in the food or drink industries	5%	Free	9%	Free	551.41	kg
3302.90.00	- Other	5%	Free	9%	Free	551.49	kg
3303.00.00	**33.03 Perfumes and toilet waters.**	5%	Free	9%	Free	553.10	kg
	33.04 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunsceen or sun tan preparations; manicure or pedicure preparations.						
3304.10.00	- Lip make-up preparations	5%	Free	9%	Free	553.2	kg
3304.20.00	- Eye make-up preparations	5%	Free	9%	Free	553.2	kg
3304.30.00	- Manicure or pedicure preparations	5%	Free	9%	Free	553.2	kg
	- Other :						
3304.91.00	- - Powders, whether or not compressed	5%	Free	9%	Free	553.29	kg
3304.99.00	- - Other	5%	Free	9%	Free	553.2	kg
	33.05 Preparations for use on the hair.						
3305.10.00	- Shampoos	5%	Free	9%	Free	553.3	kg
3305.20.00	- Preparations for permanent waving or straightening	5%	Free	9%	Free	553.3	kg
3305.30.00	- Hair lacquers	5%	Free	9%	Free	553.3	kg
3305.90.00	- Other	5%	Free	9%	Free	553.3	kg

Section VI
Chapter 33
33.06/33.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	33.06 Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.						
3306.10.00	- Dentifrices	5%	Free	9%	Free	553.4	kg
3306.20.00	- Yarn used to clean between the teeth (dental floss)	5%	Free	9%	Free	553.4	kg
3306.90.00	- Other	5%	Free	9%	Free	553.4	kg
	33.07 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.						
3307.10.00	- Pre-shave, shaving or after-shave preparations	5%	Free	9%	Free	553.51	kg
3307.20.00	- Personal deodorants and antiperspirants	5%	Free	9%	Free	553.52	kg
3307.30.00	- Perfumed bath salts and other bath preparations	5%	Free	9%	Free	553.53	kg
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites						
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	5%	Free	9%	Free	553.54	kg
3307.49	- - Other						
	- - - Having disinfectant properties :						
3307.49.11	- - - - Deodorant blocks	32%	Free	9%	Free	553.54	kg

Section VI
Chapter 33

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3307.49.19	- - - - Other	5%	Free	9%	Free	553.54	kg
3307.49.20	- - - Other	5%	Free	9%	Free	535.54	kg
3307.90	- Other						
3307.90.10	- - - Contact lens or artificial eye solutions	Free	Free	9%	Free	553.59	kg
3307.90.90	- - - Other	5%	Free	9%	Free	553.59	kg

Section VI
Chapter 34
Notes

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, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);

(b) Separate chemically defined compounds; or

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

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations."

3.- For the purpose of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation or insoluble matter; and

(b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27

5.- In heading 34.04 subject to the exclusion provided below, the expression "artificial waxes and prepared waxes" applies only to :

(A) Chemically produced organic products of a waxy character, whether or not water-soluble;

(B) Products obtained by mixing different waxes;

(C) Products of a waxy character with a basis of one or more waxes and containing fats, resins,mineral substances or other materials.

The heading does not apply to :

(a) Products of heading 15.16, 3402 or 3823, even if having a waxy character;

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

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

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

3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparation for washing the skin, in the form of liquid or cream and put up for sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of 3401
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
3404	Artificial waxes and prepared waxes
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of 3404
3406	Candles, tapers and the like
3407	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)

Section VI
Chapter 34
34.01/34.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	34.01 Soap, organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.						
	- Soap and organic surface-active products and preparations, in forms of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :						
3401.11.00	- - For toilet use (including medicated products)	32%	Free	9%	Free	554.11	kg
3401.19.00	- - Other	32%	Free	9%	Free	554.15	kg
3401.20.00	- Soap in other forms	32%	Free	9%	Free	554.19	kg
3401.20.10	- - - Soap noodles, soap chips and the like	Free	Free	9%	Free	554.19	kg
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5%	Free	9%	Free	554.22	kg
	34.02 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxialliary washing preparations) and cleaning preparations whether or not containing soap, other than those of heading 34.01.						
•	- Anionic organic surface-active agents, whether or not put up for retail sale :						
3402.11.00	- - Anionic	5%	Free	9%	Free	554.21	kg
3402.12.00	- - Cationic	5%	Free	9%	Free	554.21	kg
3402.13.00	- - Non-ionic	5%	Free	9%	Free	554.21	kg
3402.19.00	- - Other	5%	Free	9%	Free	554.21	kg
3402.20.00	- - Preparations put up for retail sale	5%	Free	9%	Free	554.22	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 3402.31.00	- - Linear alkylbenzene sulphonic acid and their salts	5%	Free	9%	Free	554.21	kg
● 3402.39.00	- - Other	5%	Free	9%	Free	554.21	kg
●	- Other organic surface active agents, whether or not put up for retail sale:						
● 3402.41.00	- - Cationic	5%	Free	9%	Free	554.21	kg
● 3402.42.00	- - Non-ionic	5%	Free	9%	Free	554.21	kg
● 3402.49.00	- - Other	5%	Free	9%	Free	554.21	kg
● 3402.50.00	- - Preparations put up for retail sale	5%	Free	9%	Free	554.22	kg
3402.90.00	- Other	5%	Free	9%	Free	554.23	kg
	34.03 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.						
	- Containing petroleum oils or oils obtained from bituminous minerals :						
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other material	5%	Free	9%	F ree	597.71	kg
3403.19.00	- - Other	5%	Free	9%	Free	597.72	kg
	- Other :						
3403.91.00	- - Preparations for the treatment of textile materials, leather, furskins or other material	5%	Free	9%	Free	597.73	kg
3403.99.00	- - Other	5%	Free	9%	Free	597.74	kg

Section VI
Chapter 34
34.04/34.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	34.04 Artificial waxes and prepared waxes.						
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	5%	Free	9%	Free	598.35	kg
3404.90.00	- Other	5%	Free	9%	Free	598.39	kg
	34.05 Polishes and creams, for footwear, furniture floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.						
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	5%	Free	9%	Free	544.31	kg
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5%	Free	9%	Free	554.32	kg
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	5%	Free	9%	Free	544.33	kg
3405.40.00	- Scouring pastes and powders and other scouring preparations	15%	Free	9%	Free	554.34	kg
3405.90.00	- Other	5%	Free	9%	Free	554.35	kg
3406.00.00	**34.06 Candles, tapers and the like.**	32%	Free	9%	Free	899.31	kg
3407.00.00	**34.07 Modelling pastes, including those put up for children's amusement; preparations known as dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**	5%	Free	9%	Free	598.95	kg

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This chapter does not cover :

(a) Yeasts (heading 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of chapter 30;

(c) Enzymatic preparations for pre-tanning (heading 32.02);

(d) Enzymatic soaking or washing preparations or other products of Chapter 34;

(e) Hardened proteins (heading 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

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

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

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

Section VI
Chapter 35
35.01/35.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	35.01 Casein, caseinates and other casein derivatives; casein glues.						
3501.10.00	- Casein	5%	Free	9%	Free	592.21	kg
3501.90.00	- Other	5%	Free	9%	Free	592.22	kg
	35.02 Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.						
	- Egg albumin :						
3502.11.00	- - Dried	5%	Free	9%	Free	025.3	kg
3502.19.00	- - Other	5%	Free	9%	Free	025.3	kg
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	5%	Free	9%	Free	025.3	kg
3502.90.00	- Other	5%	Free	9%	Free	592.23	kg
3503.00.00	**35.03 Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass other glues of animal origin, excluding casein glues of heading 35.01.**	5%	Free	9%	Free	592.24	kg
3504.00.00	**35.04 Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	5%	Free	9%	Free	592.25	kg
	35.05 Dextrins and other modified starches (for example, pregelatinised or esterified starches);glues based on starches, or on dextrins or other modified starches.						
3505.10.00	- Dextrins and other modified starches	5%	Free	9%	Free	592.26	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3505.20.00	- Glues	5%	Free	9%	Free	592.27	kg
	35.06 Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.						
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5%	Free	9%	Free	592.29	kg
	- Other :						
3506.91.00	- - Adhesives based on polymers of headings 3901 to 3913 or on rubber	5%	Free	9%	Free	592.29	kg
3506.99.00	- - Other	5%	Free	9%	Free	592.29	kg
	35.07 Enzymes; prepared enzymes not elsewhere specified or included.						
3507.10.00	- Rennet and concentrates thereof	5%	Free	9%	Free	516.91	kg
3507.90.00	- Other	5%	Free	9%	Free	516.91	kg

Section VI
Chapter 36
Notes

Chapter 36

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

Notes.

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

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

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

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

(c) Resin torches, firelighters and the like.

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

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3601.00.00	**36.01 Propellent powders.**	5%	Free	9%	Free	593.11	kg
3602.00.00	**36.02 Prepared explosives, other than propellent powders.**	5%	Free	9%	Free	593.12	kg
● 3603.00.00	**36.03 Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**	5%	Free	9%	Free	593.2	kg
● 3603.10.00	- Safety Fuses	5%	Free	9%	Free	593.2	kg
● 3603.20.00	- Detonating Cords	5%	Free	9%	Free	593.2	kg
● 3603.30.00	- Percussion Caps	5%	Free	9%	Free	593.2	kg
● 3603.40.00	- Detonating Caps	5%	Free	9%	Free	593.2	kg
● 3603.50.00	- Igniters	5%	Free	9%	Free	593.2	kg
● 3603.60.00	- Electric detonators	5%	Free	9%	Free	593.2	kg
● 3603.90.00	- - - Others	5%	Free	9%	Free	593.2	kg
	36.04 Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.						
3604.10.00	- Fireworks	5%	Free	9%	Free	593.31	kg
3604.90.00	- Other	32%	Free	9%	Free	593.33	kg
3605.00.00	**36.05 Matches, other than pyrotechnic articles of heading 36.04.**	32%	Free	9%	Free	899.32	kg

Section VI
Chapter 36
36.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	36.06 Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.						
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm^3	5%	Free	9%	Free	899.34	kg
3606.90.00	- Other	5%	Free	9%	Free	899.39	kg

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
3703	Photographic paper, paperboard and textiles, sensitised, unexposed
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
3705	Photographic plates and film, exposed and developed, other than cinematographic film
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use

Section VI
Chapter 37
37.01/37.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.						
3701.10.00	- For X-ray	Free	Free	9%	Free	882.2	m^2
3701.20.00	- Instant print film	5%	Free	9%	Free	882.2	kg
3701.30	- Other plates and film, with any side exceeding 255 mm.						
3701.30.10	- - - Photo process plates for offset reproduction	5%	Free	9%	Free	882.2	m^2
3701.30.90	- - - Other	5%	Free	9%	Free	882.2	m^2
	- Other :						
3701.91.00	- - For colour photography (polychrome)	5%	Free	9%	Free	882.2	kg
3701.99.00	- - Other	5%	Free	9%	Free	882.2	m^2
	37.02 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or or textiles; instant print film in rolls, sensitised, unexposed.						
3702.10.00	- For X-ray	Free	Free	9%	Free	882.3	m^2
	- Other film, without perforations, of a width not exceeding 105 mm :						
3702.31.00	- - For colour photography (polychrome)	5%	Free	9%	Free	882.3	u
3702.32.00	- - Other, with silver halide emulsion	5%	Free	9%	Free	882.3	m^2
3702.39.00	- - Other	5%	Free	9%	Free	882.3	m^2
	- Other film, without perforations, of a width exceeding 105 mm:						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5%	Free	9%	Free	882.3	m^2
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	5%	Free	9%	Free	882.3	m^2
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5%	Free	9%	Free	882.3	m^2
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	5%	Free	9%	Free	882.3	m^2
	- Other film, for colour photography (polychrome) :						
3702.52.00	- - Of a width not exceeding 16 mm	5%	Free	9%	Free		m
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5%	Free	9%	Free	882.3	m
3702.54.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	Free	9%	Free	882.3	m
3702.55.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	Free	9%	Free	882.3	m
3702.56.00	- - Of a width exceeding 35 mm	5%	Free	9%	Free	882.3	m

Section VI
Chapter 37
37.03/37.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
3702.96.00	- - Of a width not exceeding 35 mm and a length not exceeding 30 m	5%	Free	9%	Free	882.3	m
3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	5%	Free	9%	Free	882.3	m
3702.98.00	- - Of a width exceeding 35 mm	5%	Free	9%	Free	882.3	m
	37.03 Photographic paper, paperboard and textiles, sensitised, unexposed.						
3703.10.00	- In rolls of a width exceeding 610 mm	5%	Free	9%	Free	882.4	kg
3703.20.00	- Other, for colour photography (polychrome)	5%	Free	9%	Free	882.4	kg
3703.90	- Other						
3703.90.10	- - - Photocopying paper	5%	Free	9%	Free	882.4	kg
3703.90.90	- - - Other	5%	Free	9%	Free	882.4	kg
3704.00	**37.04 Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**						
3704.00.10	- - - Photoprocess plates for off-set reproduction	5%	Free	9%	Free	882.5	kg
3704.00.90	- - - Other	5%	Free	9%	Free	882.5	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	37.05 Photographic plates and film, exposed and developed, other than cinematographic film.						
3705.10.00	- For offset reproduction	5%	Free	9%	Free	882.6	kg
3705.90.10	- - - Slides and transparencies	5%	Free	9%	Free	882.6	kg
3705.90.90	- - - Other	5%	Free	9%	Free	882.6	kg
	37.06 Cinematographic film, exposed and developed whether or not incorporating sound track or consisting only of sound track.						
3706.10.00	- Of a width of 35mm or more	15%	10%	9%	Free	883.1	m
3706.90.00	- Other	15%	10%	9%	Free	883.9	m
	37.07 Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.						
3707.10.00	- Sensitising emulsions	5%	Free	9%	Free	882.1	kg
3707.90.00	- Other	5%	Free	9%	Free	882.1	kg

Section VI
Chapter 38
Notes

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3(a) or 3(c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Products of heading 24.04;

(d) 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);

(e) Medicaments (heading 30.03 or 30.04); or

(f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

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

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

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

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

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

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

(a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30 or

(d) Clinical waste, as defined in Note 6 (a) below.

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

6.- For the purposes of heading 38.25, the expression "other wastes" applies to :

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental, or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

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

7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial 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); carbofuran (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); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphic acid ans 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; trichlorfon (ISO).

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

2.- Subheading 3808.61 to 3808.69 covers only goods of heading 3808, containing aplhacypermethrin(ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrine(INN,ISO), etofenprox(INN),fenitrothion(ISO), lambda-cyhalothrin (ISO), malathion(ISO),pirimiphos-methyl(ISO) or propoxur(ISO)

3.- Subheadings 3824.81 to 3824.89 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);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; tetra-, penta-,hexa-,hepta-or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula: $C_xH_{(2x-y+2)}Cl_y$, where x=10 - 13 and y=1-13.

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

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

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

3803 Tall oil, whether or not refined

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

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

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

3807 Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch

3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)

3809 Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included

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

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

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

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

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

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

3816 Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01

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

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

3819 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals

3820 Anti-freezing preparations and prepared de-icing fluids

3821 Prepared culture media for development of micro-organisms

3822 Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials

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

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

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

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

3827 Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	38.01 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.						
3801.10.00	- Artificial graphite	5%	Free	9%	Free	598.61	kg
3801.20.00	- Colloidal or semi-colloidal graphite	5%	Free	9%	Free	598.61	kg
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	Free	9%	Free	598.61	kg
3801.90.00	- Other	5%	Free	9%	Free	598.61	kg
	38.02 Activated carbon; activated natural mineral products; animal black, including spent animal black.						
3802.10.00	- Activated carbon	5%	Free	9%	Free	598.64	kg
3802.90.00	- Other	5%	Free	9%	Free	598.65	kg
3803.00.00	**38.03 Tall oil, whether or not refined**	5%	Free	9%	Free	598.11	kg
3804.00.00	**38.04 Residual lyes from the manufacture of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonates,but excluding tall oil of heading 38.03.**	5%	Free	9%	Free	598.12	kg
	38.05 Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.						
3805.10.00	- Gum, wood or sulphate turpentine oils	5%	Free	9%	Free	598.13	kg
3805.90.00	- Other	5%	Free	9%	Free	598.13	kg

Section VI
Chapter 38
38.06/38.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	38.06 Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.						
3806.10.00	- Rosin and resin acids	5%	Free	9%	Free	598.14	kg
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	Free	9%	Free	598.14	kg
3806.30.00	- Ester gums	5%	Free	9%	Free	598.14	kg
3806.90.00	- Other	5%	Free	9%	Free	598.14	kg
	38.07 Wood tar; wood tar oils; wood cresote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.						
3807.00.10	- - - Wood tar and wood tar oils; cresote and wood naphtha	5%	Free	9%	Free	598.18	kg
3807.00.90	- - - Other	5%	Free	9%	Free	598.18	kg
	38.08 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles and fly-papers).						
	- Goods specified in Subheading Note 1 to this Chapter						
3808.52.00	- - DDT (ISO) (clofenotane(INN), in package of a net weight content not exceeding 300g	Free	Free	9%	Free	591.9	kg
3808.59.00	- - Other	Free	Free	9%	Free	591.9	kg
	- Goods specified in Subheading Note 2 to this chapter						
3808.61.00	- - In packings of net weight content not exceeding 300 g	Free	Free	9%	Free	591.9	kg
3808.62.00	- - In packings of net weight content exceeding 300 g but not exceeding 7.5kg	Free	Free	9%	Free	591.9	kg
3808.69.00	- - Other	Free	Free	9%	Free	591.9	kg
	- Other						
3808.91	- - Insecticides						
3808.91.10	- - - Vape Mat	5%	Free	9%	Free	591.1	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3808.91.90	- - - Other	Free	Free	9%	Free	591.1	kg
3808.92.00	- - Fungicides	Free	Free	9%	Free	591.2	kg
3808.93.00	- - Herbicides anti-sprouting products and plant-growth regulators	Free	Free	9%	Free	591.3	kg
3808.94	- - Disinfectants						
3808.94.10	- - - Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts) having disinfectant properties, put up for sale by retail	15%	Free	9%	Free	591.4	kg
3808.94.90	- - - Other	5%	Free	9%	Free	591.4	kg
3808.99	- - Other						
3808.99.10	- - - Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts), having antiseptic bactericidal or germicidal properties, put up for sale by retail	15%	Free	9%	Free	591.9	kg
3808.99.90	- - - Other	5%	Free	9%	Free	591.9	kg
	38.09 Finishing agents, dye carriers to accelerate dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.						
3809.10.00	- With a basis of amylaceous substances	5%	Free	9%	Free	598.91	kg
	- Other						
3809.91.00	- - Of a kind used in the textile or like industries	5%	Free	9%	Free	598.91	kg
3809.92.00	- - Of a kind used in the paper or like industries	5%	Free	9%	Free	598.91	kg
3809.93.00	- - Of a kind used in the leather or like industries	5%	Free	9%	Free	598.91	kg

Section VI
Chapter 38
38.10/38.12

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	38.10 Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.						
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	Free	9%	Free	598.96	kg
3810.90.00	- Other	5%	Free	9%	Free	598.96	kg
	38.11 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (inlcuding gasoline) or for other liquids used for the same purposes as mineral oils.						
	- Anti-knock preparations :						
3811.11.00	- - Based on lead compounds	5%	Free	9%	Free	597.21	kg
3811.19.00	- - Other	5%	Free	9%	Free	597.21	kg
	- Additives for lubricating oils :						
3811.21.00	- - Containing petroleum oils or oils obtained from bituminous minerals	5%	Free	9%	Free	597.25	kg
3811.29.00	- - Other	5%	Free	9%	Free	597.25	kg
3811.90.00	- Other	5%	Free	9%	Free	597.29	kg
	38.12 Prepared rubber accelerators; compound plasticiers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.						
3812.31.00	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline(TQM)	5%	Free	9%	Free	598.93	kg
3812.39.00	- - Other	5%	Free	9%	Free	598.93	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3813.00.00	**38.13 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**	5%	Free	9%	Free	598.94	kg
3814.00.00	**38.14 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**	15%	Free	9%	Free	533.55	kg
	38.15 Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.						
	- Supported catalysts :						
3815.11.00	- - With nickel or nickel compounds as the active substance	5%	Free	9%	Free	598.81	kg
3815.12.00	- - With precious metal or precious metal compounds as the active substance	5%	Free	9%	Free	598.83	kg
3815.19.00	- - Other	5%	Free	9%	Free	598.85	kg
3815.90.00	- Other	5%	Free	9%	Free	598.89	kg
● 3816.00.00	**38.16 Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.**	5%	Free	9%	Free	662.33	kg
3817.00.00	**38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**	5%	Free	9%	Free	598.4	kg
3818.00.00	**38.18 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	5%	Free	9%	Free	598.5	kg

Section VI
Chapter 38
38.19/38.24

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3819.00.00	**38.19 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containinig less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**	5%	Free	9%	Free	591.31	kg
3820.00.00	**38.20 Anti-freezing preparations and prepared de-icing fluids.**	5%	Free	9%	Free	597.33	kg
3821.00.00	**38.21 Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**	5%	Free	9%	Free	598.67	kg
●	**38.22 Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.**						
● 3822.11.00	- - For malaria	Free	Free	9%	Free	598.69	kg
● 3822.12.00	- - For Zika and other diseases transmitted by mosquitoes of the genus Aedes	Free	Free	9%	Free	598.69	kg
● 3822.13.00	- - For blood-grouping	Free	Free	9%	Free	598.69	kg
● 3822.19.00	- - Other	Free	Free	9%	Free	598.69	kg
● 3822.90.00	- Other	Free	Free	9%	Free	598.69	kg
	38.23 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.						
	- Industrial monocarboxylic fatty acids; acid oils from refining :						
3823.11.00	- - Stearic acid	5%	Free	9%	Free	431.18	kg
3823.12.00	- - Oleic acid	5%	Free	9%	Free	431.18	kg
3823.13.00	- - Tall oil fatty acids	5%	Free	9%	Free	431.18	kg
3823.19.00	- - Other	5%	Free	9%	Free	431.18	kg
3823.70.00	- Industrial fatty alcohols	5%	Free	9%	Free	512.18	kg

Section VI
Chapter 38
38.25/38.26

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	38.24 Prepared binders of foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.						
3824.10.00	- Prepared binders for foundry moulds or cores	5%	Free	9%	Free	598.99	kg
3824.30.00	- Non-agglomerated metal	5%	Free	9%	Free	598.99	kg
3824.40.00	- Prepared additives for cements, mortars or concretes	5%	Free	9%	Free	598.97	kg
3824.50.00	- Non-refractory mortars and concretes	5%	Free	9%	Free	598.98	kg
3824.60.00	- Sorbitol other than that of subheading 2905.44	5%	Free	9%	Free	598.99	kg
	- Goods specified in Subheadings Note 3 to this Chapter :						
3824.81.00	- - Containing oxirane (ethylene oxide)	5%	Free	9%	Free	598.99	kg
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls(PBBs)	5%	Free	9%	Free	598.99	kg
3824.83.00	- - Containing tris(2,3-dibromopropyl) Phosphate	5%	Free	9%	Free	598.99	kg
3824.84.00	- - Containing aldrin (ISO),camphechlor (ISO)toxaphene),Chlordane (ISO), Chlordecone (ISO), DDT(ISO) (clofenotane(INN),1,1,1-trichloro-2,2-bis Pchlorophenyl)ethane),dieldrin(ISO, INN),endosulfan (ISO),endrin (ISO), Heptachlor (ISO)or mirex (ISO)	5%	Free	9%	Free	598.99	kg
3824.85.00	- - Containing 1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), Including lindane (ISO,INN)	5%	Free	9%	Free	598.99	kg
3824.86.00	- - Containing pentachlorobenzene ISO or hexachlorobenzene(ISO)	5%	Free	9%	Free	598.99	kg
3824.87.00	- - Containing perfluorooctane sulphonic acid, its salts perfluorooctane sulphonamides or perfluorooctane sulphony fluride	5%	Free	9%	Free	598.99	kg
● 3824.88.00	- - Containing tetra-,penta-,hexa-,hepta- or Octabromodiphenyl ethers	5%	Free	9%	Free	598.99	kg
● 3824.89.00	- - Containing short-chain chlorinated Paraffins	5%	Free	9%	Free	598.99	kg
	- Other:						

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3824.91.00	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1.3.2-dioxaphosphinan and bis[(5-ethyl-2-methyl-2-oxido-1.3.2-dioxaphosphinan-5-yl)methyl] Methylphosphonate	5%	Free	9%	Free	598.99	kg
● 3824.92.00	- - Polyglycol eters of methylphosphonic acid	5%	Free	9%	Free	598.99	kg
3824.99.20	- - - Food preservatives	5%	Free	9%	Free	598.99	kg
3824.99.90	- - - Other	5%	Free	9%	Free	598.99	kg
	38.25 Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.						
3825.10.00	- Municipal waste	5%	Free	9%	Free	599.1	kg
3825.20.00	- Sewage sludge	5%	Free	9%	Free	599.1	kg
3825.30.00	- Clinical waste	5%	Free	9%	Free	599.2	kg
	- Waste organic solvents :						
3825.41.00	- - Halogenated	5%	Free	9%	Free	599.3	kg
3825.49.00	- - Other	5%	Free	9%	Free	599.3	kg
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	Free	9%	Free	599.4	kg
	- Other wastes from chemical or allied industries :						
3825.61.00	- - Mainly containing organic constituents	5%	Free	9%	Free	599.9	kg
3825.69.00	- - Other	5%	Free	9%	Free	599.9	kg
3825.90.00	- Other	5%	Free	9%	Free	599.9	kg
3826.00.00	**38.26 Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**	20¢ per litre	Free	9%	Free		l

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**38.27 Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.**						
●	**- Containing chlorofluorocarbons(CFCs), whether or not containing hydrochloro-fluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):**						
● 3827.11.00	**- - Containing chlorofluorocarbons(CFCs), whether or not containing hydrochloro-fluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)**	32%	Free	9%	Free	599.90	kg
● 3827.12.00	- - Containing hydrobromofluorocarbons (HBFCs)	32%	Free	9%	Free	599.90	kg
● 3827.13.00	- - Containing carbon tetrachloride	32%	Free	9%	Free	599.90	kg
● 3827.14.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	32%	Free	9%	Free	599.90	kg
● 3827.20.00	- Containing hydrobromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	32%	Free	9%	Free	599.90	kg
●	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):						
● 3827.31.00	- - Containing substances of subheadings subheadings 2903.41 to 2903.48	32%	Free	9%	Free	599.90	kg
● 3827.32.00	- - Other, substances of subheadings subheadings 2903.71 to 2903.75	32%	Free	9%	Free	599.90	kg
● 3827.39.00	- - Other	32%	Free	9%	Free	599.90	kg
● 3827.40.00	- - Containing methyl bromide (bromomethane) or bromochloromethane	32%	Free	9%	Free	599.90	kg
●	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochloro-fluorocarbons (HCFCs):						
● 3827.51.00	- - Containing trifloromethane (HFC-23)	32%	Free	9%	Free	599.90	kg
● 3827.59.00	- - Other	32%	Free	9%	Free	599.90	kg
●	- Containing other hydrofluorocarbons)HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):						
● 3827.61.00	- - Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)	32%	Free	9%	Free	599.90	kg
● 3827.62.00	- - Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	32%	Free	9%	Free	599.90	kg

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38.27/38.26

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 3827.63.00	- - Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125)	32%	Free	9%	Free	599.90	kg
● 3827.64.00	- - Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	32%	Free	9%	Free	599.90	kg
● 3827.65.00	- - Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	32%	Free	9%	Free	599.90	kg
● 3827.68.00	- - Other, not included in the subheadings above, containing substances of sub-headings 2903.41 to 2903.48	32%	Free	9%	Free	599.90	kg
● 3827.69.00	- - Other	32%	Free	9%	Free	599.90	kg
● 3827.90.00	- Other	32%	Free	9%	Free	599.90	kg

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 subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

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

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

2.- This chapter does not cover :

(a) Lubrications preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

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

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

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

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

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

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

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

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

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(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, luminaires 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 catergories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Gutters and fittings therefor;

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

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

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

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

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

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

Subheading Notes.

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

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

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamde-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymercontent.

(2) The copolymers named in subheading Nos. 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

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

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

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

3901 Polymers of ethylene, in primary forms

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

3903 Polymers of styrene, in primary forms

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

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

Sub-Chapter II

Waste, parings and scrap; semi-manufactures; articles

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

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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.01 Polymers of ethylene, in primary forms.						
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	5%	Free	9%	Free	571.11	kg
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	5%	Free	9%	Free	571.12	kg
3901.30.00	- Ethylene-vinyl acetate copolymers	5%	Free	9%	Free	571.2	kg
3901.40.00	- Ethylene-alpha-olefin copolymers having a specific gravity of less than 0.94	5%	Free	9%	Free	571.30	kg
3901.90.00	- Other	5%	Free	9%	Free	571.9	kg
	39.02 Polymers of propylene or of other olefins, in primary forms.						
3902.10.00	- Polypropylene	5%	Free	9%	Free	575.11	kg
3902.20.00	- Polyisobutylene	5%	Free	9%	Free	575.12	kg
3902.30.00	- Propylene copolymers	5%	Free	9%	Free	575.13	kg
3902.90.00	- Other	5%	Free	9%	Free	575.19	kg
	39.03 Polymers of styrene, in primary forms.						
	- Polystyrene :						
3903.11.00	- - Expansible	5%	Free	9%	Free	572.11	kg
3903.19.00	- - Other	5%	Free	9%	Free	572.19	kg
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	5%	Free	9%	Free	572.91	kg
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	Free	9%	Free	572.92	kg
3903.90.00	- Other	5%	Free	9%	Free	572.99	kg
	39.04 Polymers of vinyl chloride or of other halogenated olefins, in primary forms.						
3904.10.00	- Poly (vinyl chloride), not mixed with any other substances	5%	Free	9%	Free	573.11	kg
	- Other poly (vinyl chloride) :						
3904.21.00	- - Non-plasticised	5%	Free	9%	Free	573.12	kg

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39.05/39.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3904.22.00	- - Plasticised	5%	Free	9%	Free	573.13	kg
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	5%	Free	9%	Free	573.91	kg
3904.40.00	- Other vinyl chloride copolymers	5%	Free	9%	Free	573.92	kg
3904.50.00	- Vinylidene chloride polymers	5%	Free	9%	Free	573.93	kg
	- Fluoro-polymers :						
3904.61.00	- - Polytetrafluoroethylene	5%	Free	9%	Free	573.94	kg
3904.69.00	- - Other	5%	Free	9%	Free	573.94	kg
3904.90.00	- Other	5%	Free	9%	Free	573.99	kg
	39.05 Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.						
	- Poly (vinyl acetate) :						
3905.12.00	- - In aqueous dispersion	5%	Free	9%	Free	575.91	kg
3905.19.00	- - Other	5%	Free	9%	Free	575.91	kg
	- Vinyl acetate copolymers :						
3905.21.00	- - In aqueous dispersion	5%	Free	9%	Free	575.91	kg
3905.29.00	- - Other	5%	Free	9%	Free	575.91	kg
3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	Free	9%	Free	575.92	kg
	- Other :						
3905.91.00	- - Copolymers	5%	Free	9%	Free	575.92	kg
3905.99.00	- - Other	5%	Free	9%	Free	575.92	kg
	39.06 Acrylic polymers in primary forms.						
3906.10.00	- Poly (methyl methacrylate)	5%	Free	9%	Free	575.21	kg
3906.90.00	- Other	5%	Free	9%	Free	575.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.07 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.						
3907.10.00	- Polyacetals	5%	Free	9%	Free	574.11	kg
●	- Other polyethers						
● 3907.21.00	- - Bis (polyoxyethylene) methylphosphate	5%	Free	9%	Free	574.11	kg
● 3907.29.00	- - Other	5%	Free	9%	Free	574.11	kg
3907.30.00	- Epoxide resins	5%	Free	9%	Free	574.20	kg
3907.40.00	- Polycarbonates	5%	Free	9%	Free	574.31	kg
3907.50.00	- Alkyd resins	5%	Free	9%	Free	574.32	kg
	- Poly (ethylene terephthalate):						
3907.61.00	- - Having a viscosity number of 78ml/g or higher	5%	Free	9%	Free	574.33	kg
3907.69.00	- - Other	5%	Free	9%	Free	574.33	kg
3907.70.00	- Polylactic acid	5%	Free	9%	Free	574.39	kg
	- Other polyesters :						
3907.91.00	- - Unsaturated	5%	Free	9%	Free	574.39	kg
3907.99.00	- - Other	5%	Free	9%	Free	575.39	kg
	39.08 Polyamides in primary forms.						
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10, or -6,12	5%	Free	9%	Free	575.31	kg
3908.90.00	- Other	5%	Free	9%	Free	575.39	kg
	39.09 Amino-resins, phenolic resins and polyurethanes, in primary forms.						
3909.10.00	- Urea resins; thiorea resins	5%	Free	9%	Free	575.41	kg
3909.20.00	- Melamine resins	5%	Free	9%	Free	575.42	kg
	- Other amino-resins						
3909.31.00	- - Poly(methylene phenyl isocyanate (crude MDI, polymeric MDI)	5%	Free	9%	Free	575.43	kg
3909.39.00	- - Other	5%	Free	9%	Free	575.43	kg
3909.40.00	- Phenolic resins	5%	Free	9%	Free	575.44	kg
3909.50.00	- Polyurethanes	5%	Free	9%	Free	575.45	kg
3910.00.00	**39.10 Silicones in primary forms.**	5%	Free	9%	Free	575.93	kg

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39.11/39.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.11 Petroleum resins, coumarone-indene resins, polytepenes, polysulphides, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included in primary forms.						
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	Free	9%	Free	575.96	kg
● 3911.20.00	- Poly (1.3-phenylene methylphosphonate)	5%	Free	9%	Free	575.96	kg
3911.90.00	- Other	5%	Free	9%	Free	575.96	kg
	39.12 Cellulose and its chemicals derivatives, not elsewhere specified or included in primary forms.						
	- Cellulose acetates :						
3912.11.00	- - Non-plasticised	5%	Free	9%	Free	575.51	kg
3912.12.00	- - Plasticised	5%	Free	9%	Free	575.52	kg
3912.20.00	- Cellulose nitrates (including collodions)	5%	Free	9%	Free	575.53	kg
	- Cellulose ethers :						
3912.31.00	- - Carboxymethylcellulose and its salts	5%	Free	9%	Free	575.54	kg
3912.39.00	- - Other	5%	Free	9%	Free	575.54	kg
3912.90.00	- Other	5%	Free	9%	Free	575.59	kg
	39.13 Natural polymers acid (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.						
3913.10.00	- Alginic acid, its salts and esters	5%	Free	9%	Free	575.94	kg
3913.90.00	- Other	5%	Free	9%	Free	575.95	kg
3914.00.00	**39.14 Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	5%	Free	9%	Free	575.97	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	39.15 Waste, parings and scrap, of plastics.						
3915.10.00	- Of polymers of ethylene	5%	Free	9%	Free	579.1	kg
3915.20.00	- Of polymers of styrene	5%	Free	9%	Free	579.2	kg
3915.30.00	- Of polymers of vinyl chloride	5%	Free	9%	Free	579.3	kg
3915.90.00	- Of other plastics	5%	Free	9%	Free	579.9	kg
	39.16 Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.						
3916.10.00	- Of polymers of ethylene	5%	Free	9%	Free	583.1	kg
3916.20.00	- Of polymers of vinyl chloride	5%	Free	9%	Free	583.2	kg
3916.90.00	- Of other plastics	5%	Free	9%	Free	583.9	kg
	39.17 Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.						
3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	Free	9%	Free	581.1	kg
	- Tubes, pipes and hoses, rigid :						
3917.21	- - Of polymers of ethylene :						
3917.21.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.21.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.21.90	- - - Other	32%	10%	9%	Free	581.2	kg
3917.22	- - Of polymers of propylene :						
3917.22.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.22.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.22.90	- - - Other	32%	10%	9%	Free	581.2	kg

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3917.23	- - Of polymers of vinyl chloride :						
3917.23.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.23.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.23.90	- - - Other	32%	10%	9%	Free	581.2	kg
3917.29	- - Of other plastics :						
3917.29.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.29.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.29.90	- - - Other	32%	10%	9%	Free	581.2	kg
	- Other tubes, pipes and hoses :						
3917.31	- - Flexible tubes, pipes, and hoses, having a minimum burst pressure of 27.6 MPa						
3917.31.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.31.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.31.20	- - - Drinking straws	32%	Free	9%	Free	581.3	kg
3917.31.90	- - - Other	32%	10%	9%	Free	581.3	kg
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings						
3917.32.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.32.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.32.20	- - - Drinking straws	32%	Free	9%	Free	581.4	kg
3917.32.90	- - - Other	5%	Free	9%	Free	581.4	kg
3917.33	- - Other, not reinforced or otherwise combined with other materials with fittings						
3917.33.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.33.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3917.33.20	- - - Drinking straws	32%	Free	9%	Free	581.5	kg
3917.33.90	- - - Other	5%	Free	9%	Free	581.5	kg
3917.39	- - Other :						
3917.39.11	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.39.12	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg
3917.39.20	- - - Drinking straws	32%	Free	9%	Free	581.6	kg
3917.39.30	- - - Lay-flat tubing of polyethylene (Polythylene)	32% or 54¢ per kg whichever is the greater	Free	9%	Free	581.6	kg
3917.39.90	- - - Other	5%	Free	9%	Free	581.6	kg
3917.40.00	- Fittings	5%	Free	9%	Free	581.7	kg
	39.18 Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.						
3918.10.00	- Of polymers of vinyl chloride	15%	Free	9%	Free	893.31	kg
3918.90.00	- Of other plastic	15%	Free	9%	Free	893.31	kg
	39.19 Self-adhesive plates sheets, film, foil, tape, strip and other flat shapes, or plastics, whether or not in rolls.						
3919.10	- In rolls of a width not exceeding 20 cm						
3919.10.10	- - - In rolls of a width exceeding 10cm	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.21	kg
3919.10.90	- - - Others	5%	Free	9%	Free	582.11	kg
3919.90.00	- Other	5%	Free	9%	Free	582.19	kg
	39.20 Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.						
3920.10	- Of polymers of ethylene :						

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3920.10.10	- - - Low or high density polyethylene (polythylene)	32% or $0.54 per kg whichever is the greater	Free	9%	Free	582.21	kg
3920.10.20	- - - Linear low density polyethylene (polythylene)	32% or $0.54 per kg whichever is greater	Free	9%	Free	582.21	kg
3920.10.90	- - - Other	5%	Free	9%	Free	582.21	kg
3920.10.91	- - - Printed and unprinted laminated films in rolls	32%	Free	9%	Free	582.21	kg
3920.10.99	- - - Others	5%	Free	9%	Free	582.21	kg
3920.20.20	- Of polymers of propylene						
3920.20.10	- - - Printed and unprinted laminated films in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.24	kg
3920.20.90	- - - Others	5%	Free	9%	Free	582.22	kg
3920.30.00	- Of polymers of styrene	5%	Free	9%	Free	582.23	kg
	- Of polymers of vinyl chloride :						
3920.43	- - Containing by weight not less than 6% of plasticisers						
3920.43.10	- - - Printed and unprinted laminated films in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.24	kg
3920.43.90	- - - Others	5%	Free	9%	Free	582.24	kg
3920.49.00	- - Other	5%	Free	9%	Free	582.24	kg
	- Of acrylic polymers :						
3920.51.00	- - Of poly (methyl methacrylate)	5%	Free	9%	Free	582.25	kg
3920.59.00	- - Other	5%	Free	9%	Free	582.25	kg
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :						
3920.61.00	- - Of polycarbonates	5%	Free	9%	Free	582.26	kg
3920.62	- Poly (ethylene terephthalate)						
3920.62.10	- - - Printed and unprinted laminated films in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.26	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3920.62.90	- - - Others	5%	Free	9%	Free	582.26	kg
3920.63	- Of unsaturated polyesters						
3920.63.10	- - - Printed and unprinted laminated films in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.26	kg
3920.63.90	- - - Others	5%	Free	9%	Free	582.26	kg
3920.69.00	- - Of other polyesters	5%	Free	9%	Free	582.26	kg
	- Of cellulose or its chemical derivatives :						
3920.71.00	- - Of regenerated cellulose	5%	Free	9%	Free	582.28	kg
3920.73.00	- - Of cellulose acetate	5%	Free	9%	Free	582.28	kg
3920.79.00	- - Of other cellulose derivatives	5%	Free	9%	Free	582.28	kg
	- Of other plastics :						
3920.91.00	- - Of poly (vinyl butyral)	5%	Free	9%	Free	582.29	kg
3920.92	- Polyamides						
3920.92.10	- - - Printed and unprinted laminated films in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.29	kg
3920.92.90	- - - Others	5%	Free	9%	Free	582.29	kg
3920.93.00	- - Of amino-resins	5%	Free	9%	Free	582.29	kg
3920.94.00	- - Of phenolic resins	5%	Free	9%	Free	582.29	kg
3920.99.00	- - Of other plastics	5%	Free	9%	Free	582.29	kg
	39.21 Other plates, sheets, film, foil and strip of plastics.						
	- Cellular :						
3921.11	- - Of polymers of styrene						
3921.11.10	- - - Textile fabric coated or laminated on both sides	32%	Free	9%	Free	582.91	kg
3921.11.90	- - - Other	32%	Free	9%	Free	582.91	kg
3921.12	- - Of polymers of vinyl chloride						
3921.12.10	- - - Textile fabric coated or laminated on both sides	32%	Free	9%	Free	582.91	kg
3921.12.90	- - - Other	32%	Free	9%	Free	582.91	kg
3921.13	- - Of polyurethane						

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3921.13.10	- - - Textile fabric coated or laminated on both sides	32%	Free	9%	Free	582.91	kg
3921.13.90	- - - Other	32%	Free	9%	Free	582.91	kg
3921.14.00	- - Of regenerated cellulose	32%	Free	9%	Free	582.91	kg
3921.19.00	- - Of other plastics	32%	Free	9%	Free	582.91	kg
3921.90	- Other						
3921.90.10	- - - Laminated plates and sheets, hard	5%	Free	9%	Free	582.99	kg
3921.90.20	- - - Printed and unprinted laminated films in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	582.99	kg
3921.90.90	- - - Other	5%	Free	9%	Free	582.99	kg
	39.22 Baths, shower-baths, sinks, wash-basins, bidets,lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.						
3922.10.00	- Baths, shower-baths, sinks and wash-basins	5%	Free	9%	Free	893.21	kg
3922.20.00	- Lavatory seats and covers	5%	Free	9%	Free	893.21	kg
3922.90.00	- Other	5%	Free	9%	Free	893.21	kg
	39.23 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.						
3923.10	- Boxes, cases, crates and similar articles						
3923.10.10	- - - Of Styrofoam	32%	15%	9%	Free	893.19	kg
3923.10.90	- - - Other	15%	Free	9%	Free	893.19	kg
	- Sacks and bags (including cones) :						
3923.21.00	- - Of polymers of ethylene	32% or 54¢ per kg whichever is the greater	15%	9%	Free	893.11	kg
3923.29.00	- - Of other plastics	32% or 54¢ per kg whichever is the greater	15%	9%	Free	893.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3923.30	- Carboys, bottles, flasks and similar articles						
3923.30.10	- - - Plastic bottles and similar articles	32%	Free	9%	Free	893.19	kg
3923.30.20	- - - Carboys, flasks and similar articles	5%	Free	9%	Free	893.19	kg
3923.40.00	- Spools, cops, bobbins and similar supports	5%	Free	9%	Free	893.19	kg
3923.50.00	- Stoppers, lids, caps and other closures	32%	Free	9%	Free	893.19	kg
3923.90.00	- Other	5%	Free	9%	Free	893.19	kg
	39.24 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.						
3924.10.00	- Tableware and kitchenware	32%	15%	9%	Free	893.32	kg
3924.90.00	- Other	32%	15%	9%	Free	893.32	kg
	39.25 Builders' ware of plastics not elsewhere specified or included.						
3925.10.00	- Reservoirs, tanks, vats and similar containers of a capacity exceeding 300l	5%	Free	9%	Free	893.29	kg
3925.20.00	- Doors, windows and their frames and thresholds for doors	5%	Free	9%	Free	893.29	kg
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5%	Free	9%	Free	893.29	kg
3925.90.00	- Other	5%	Free	9%	Free	893.29	kg
	39.26 Other articles of plastic and articles of other materials of headings 39.01 to 39.14.						
3926.10.00	- Office or school supplies	5%	Free	9%	Free	893.94	kg
3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	5%	Free	9%	Free	893.94	kg
3926.30	- Fittings for furniture, coachwork or the like						
3926.30.10	- - - Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	893.95	kg
3926.30.90	- - - Other	15%	Free	9%	Free	893.95	kg
3926.40.00	- Statuettes and other ornamental articles	5%	Free	9%	Free	893.99	kg
3926.90	- Other						

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3926.90.10	- - - Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	893.99	kg
3926.90.20	- - - Mounting, fitting and similar articles specially design for electrical and telecommunication works	5%	Free	9%	Free	893.99	kg
3926.90.90	- - - Other	5%	Free	9%	Free	893.99	kg

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Chapter 40
Notes

Chapter 40

Rubber and articles thereof

Notes.

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

2.- This Chapter does not cover :

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

(b) Footwear or parts thereof of Chapter 64;

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

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

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

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

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

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

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

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

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

(b) Thioplasts (TM); and

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

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

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

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

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

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products or emulsifiers;

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

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

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

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

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

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

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Chapter 40
Notes

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

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	40.01 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.						
4001.10.00	- Natural rubber latex, whether or not pre-vulcanised	5%	Free	9%	Free	231.1	kg
	- Natural rubber in other forms :						
4001.21.00	- - Smoked sheets	5%	Free	9%	Free	231.21	kg
4001.22.00	- - Technically specified natural rubber (TSNR)	5%	Free	9%	Free	231.25	kg
4001.29.00	- - Other	5%	Free	9%	Free	231.29	kg
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	Free	9%	Free	231.30	kg
	40.02 Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.						
	- Styrene-butadiene rubber (SBR); carboxylated styrenebutadiene rubber (XSBR) :						
4002.11.00	- - Latex	5%	Free	9%	Free	232.11	kg
4002.19.00	- - Other	5%	Free	9%	Free	232.11	kg
4002.20.00	- Butadiene rubber (BR)	5%	Free	9%	Free	232.12	kg
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :						
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	5%	Free	9%	Free	232.13	kg
4002.39.00	- - Other	5%	Free	9%	Free	232.13	kg
	- Chloroprene (chlorobutadiene) rubber (CR) :						
4002.41.00	- - Latex	5%	Free	9%	Free	232.14	kg

Section VII
Chapter 40
40.03/40.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4002.49.00	- - Other	5%	Free	9%	Free	232.14	kg
	- Acrylonitrile-butadiene rubber (NBR) :						
4002.51.00	- - Latex	5%	Free	9%	Free	232.15	kg
4002.59.00	- - Other	5%	Free	9%	Free	232.15	kg
4002.60.00	- Isoprene rubber (IR)	5%	Free	9%	Free	232.16	kg
4002.70.00	- Ethylene-propylene-non conjugated diene rubber (EPDM)	5%	Free	9%	Free	232.17	kg
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	5%	Free	9%	Free	232.18	kg
	- Other :						
4002.91.00	- - Latex	5%	Free	9%	Free	232.19	kg
4002.99.00	- - Other	5%	Free	9%	Free	232.19	kg
4003.00.00	**40.03 Reclaimed rubber in primary forms or in plates, sheets or strip.**	5%	Free	9%	Free	232.21	kg
4004.00.00	**40.04 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	5%	Free	9%	Free	232.22	kg
	40.05 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.						
4005.10.00	- Compounded with carbon black or silica	5%	Free	9%	Free	621.11	kg
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	5%	Free	9%	Free	621.12	kg
	- Other :						
4005.91.00	- - Plates, sheets and strip	5%	Free	9%	Free	621.19	kg
4005.99.00	- - Other	5%	Free	9%	Free	621.19	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	40.06 Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.						
4006.10.00	- "Camel-back" strips for retreading rubber tyres	5%	Free	9%	Free	621.21	kg
4006.90.00	- Other	5%	Free	9%	Free	621.29	kg
4007.00.00	**40.07 Vulcanised rubber thread and cord.**	5%	Free	9%	Free	621.31	kg
	40.08 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.						
	- Of cellular rubber						
4008.11.00	- - Plates, sheets and strip	5%	Free	9%	Free	621.3	kg
4008.19.00	- - Other	5%	Free	9%	Free	621.32	kg
	- Of non-cellular rubber :						
4008.21	- - Plates, sheets and strip :						
4008.21.10	- - - Flooring materials in the piece and tiles, mats and other articles	5%	Free	9%	Free	621.33	kg
4008.21.20	- - - Rubber sheets other than expanded foam falling under 4008.11.10 used as material for footwear soling	5%	Free	9%	Free	621.33	kg
4008.21.30	- - - Material for use as offset printing machine blankets	5%	Free	9%	Free	621.33	kg
4008.21.90	- - - Other	5%	Free	9%	Free	621.33	kg
4008.29.00	- - Other	5%	Free	9%	Free	621.33	kg

Section VII
Chapter 40
40.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	40.09 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).						
	- Not reinforced or otherwise combined with other materials :						
4009.11	- - Without fittings						
4009.11.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.41	kg
4009.11.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.41	kg
4009.11.90	- - - Other	5%	Free	9%	Free	621.41	kg
4009.12	- - With fittings						
4009.12.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.41	kg
4009.12.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.41	kg
4009.12.90	- - - Other	5%	Free	9%	Free	621.41	kg
	- Reinforced or otherwise combined only with metal :						
4009.21	- - Without fittings						
4009.21.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.41	kg
4009.21.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.41	kg
4009.21.90	- - - Other	5%	Free	9%	Free	621.41	kg
4009.22	- - With fittings						
4009.22.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.45	kg
4009.22.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.45	kg
4009.22.90	- - - Other	5%	Free	9%	Free	621.45	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Reinforced or otherwise combined only with textile materials :						
4009.31	- - Without fittings						
4009.31.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.43	kg
4009.31.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.43	kg
4009.31.90	- - - Other	5%	Free	9%	Free	621.43	kg
4009.32	- - With fittings						
4009.32.20	- - - New, of a kind used as a replacement component in motor vehicles of 8701 to 8705	5%	Free	9%	Free	621.45	kg
4009.32.30	- - - Used, of a kind used as a replacement component in motor vehicles of 8701 to 8705	15%	Free	9%	Free	621.45	kg
4009.32.90	- - - Other	5%	Free	9%	Free	621.45	kg
	- Reinforced or otherwise combined with other materials :						
4009.41	- - Without fittings						
4009.41.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.44	kg
4009.41.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.44	kg
4009.41.90	- - - Other	5%	Free	9%	Free	621.44	kg
4009.42	- - With fittings						
4009.42.20	- - - New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.45	kg
4009.42.30	- - - Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.45	kg
4009.42.90	- - - Other	5%	Free	9%	Free	621.45	kg
	40.10 Conveyor or transmission belts or belting, of vulcanised rubber.						
	- Conveyor belts or belting :						
4010.11.00	- - Reinforced only with metal	5%	Free	9%	Free	629.22	kg

Section VII
Chapter 40
40.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4010.12.00	- - Reinforced only with textile materials	5%	Free	9%	Free	629.22	kg
4010.19.00	- - Other	5%	Free	9%	Free	629.22	kg
	- Transmission belts or belting :						
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	Free	9%	Free	629.21	kg
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	Free	9%	Free	629.21	kg
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	Free	9%	Free	629.21	kg
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	Free	9%	Free	629.21	kg
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	Free	9%	Free	629.21	kg
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	Free	9%	Free	629.21	kg
4010.39.00	- - Other	5%	Free	9%	Free	629.21	kg
	40.11 New pneumatic tyres, of rubber.						
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	5%	Free	9%	Free	625.1	u
4011.20	- Of a kind used on buses or lorries						
4011.20.10	- - - Not exceeding 40.64 cm inner diameter	5%	Free	9%	Free	625.2	u
4011.20.90	- - - Other	5%	Free	9%	Free	625.2	u
4011.30.00	- Of a kind used on aircraft	5%	Free	9%	Free	625.3	u
4011.40.00	- Of a kind used on motorcycles	Free	Free	9%	Free	625.41	u
4011.50.00	- Of a kind used on bicycles	Free	Free	9%	Free	625.42	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other, having a "herring-bone" or similar tread :						
4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	5%	Free	9%	Free	625.51	u
4011.80.00	- Of a kind used on construction, Mining or industrial handling vehicles and machines	5%	Free	9%	Free	625.51	u
4011.90.00	- Other	5%	Free	9%	Free	625.51	u
	- Other :						
	40.12 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.						
	- Retreaded tyres :						
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	32% or $30.00 per tyre which-ever is greater	Free	9%	Free	625.92	u
4012.12.00	- - Of a kind used on buses or lorries	32% or $30.00 per tyre which-ever is greater	Free	9%	Free	625.92	u
4012.13.00	- - Of a kind used on aircraft	32% or $30.00 per tyre which-ever is greater	Free	9%	Free	625.92	u
4012.19.00	- - Other	32%	Free	9%	Free	625.92	u
4012.20.00	- Used pneumatic tyres	32% or $30.00 per tyre which-ever is greater	Free	9%	Free	625.92	u

Section VI
Chapter 40
40.13/40.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4012.90.00	- Other	5%	Free	9%	Free	625.94	kg
	40.13 Inner tubes, of rubber.						
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5%	Free	9%	Free	625.91	u
4013.20.00	- Of a kind used on bicycles	Free	Free	9%	Free	625.91	u
4013.90.00	- Other	5%	Free	9%	Free	625.91	u
	40.14 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.						
4014.10.00	- Sheath contraceptives	5%	Free	9%	Free	629.11	kg
4014.90.00	- Other	5%	Free	9%	Free	629.19	kg
	40.15 Articles of apparel and clothing accessories (including gloves, mitten and mitts), for all purposes, of vulcanised rubber other than hard rubber.						
	- Gloves, mittens and mitts :						
● 4015.12.00	- - Of a kind used for medical, surgical, dental or veterinary purposes	5%	Free	9%	Free	848.22	kg
4015.19.00	- - Other	5%	Free	9%	Free	848.22	kg
4015.90.00	- Others	5%	Free	9%	Free	848.29	kg
	40.16 Other articles of vulcanised rubber other than hard rubber.						
4016.10.00	- Of cellular rubber	5%	Free	9%	Free	629.92	kg
	- Other :						
4016.91.00	- - Floor coverings and mats	5%	Free	9%	Free	629.99	kg
4016.92.00	- - Erasers	5%	Free	9%	Free	629.99	kg
4016.93	- - Gaskets, washers and other seals						
4016.93.10	- - - Of a kind suitable for use in machines, appliances, instruments or apparatus of chapters 84, 85 and 90	5%	Free	9%	Free	629.99	kg
4016.93.90	- - - Other	5%	Free	9%	Free	629.99	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4016.94.00	- - Boat or dock fenders, whether or not inflatable	5%	Free	9%	Free	629.99	kg
4016.95.00	- - Other inflatable articles	5%	Free	9%	Free	629.99	kg
4016.99	- - Other						
4016.99.10	- - - Articles of a kind used in machines, appliances, instruments or apparatus of Chapter 84, 85, 90 and vehicles of Section XVII; tyre tread rubber	5%	Free	9%	Free	629.99	kg
4016.99.90	- - - Other	5%	Free	9%	Free	629.99	kg
4017.00	**40.17 Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**						
4017.00.10	- - - Hard rubber (for example, ebonite) in all forms, including waste and scrap	5%	Free	9%	Free	629.91	kg
4017.00.90	- - - Articles of hard rubber	5%	Free	9%	Free	629.91	kg

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

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

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

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

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

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

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

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

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

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

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

Section VIII
Chapter 41
41.01

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

4112 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14

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

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

4115 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	41.01 Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.						
4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5%	Free	9%	Free	211.21	kg
4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	5%	Free	9%	Free	211.29	kg
4101.90.00	- Other, including butts, bends and bellies	5%	Free	9%	Free	211.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	41.02 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.						
4102.10.00	- With wool on	5%	Free	9%	Free	211.6	kg
	- Without wool on :						
4102.21.00	- - Pickled	5%	Free	9%	Free	211.7	kg
4102.29.00	- - Other	5%	Free	9%	Free	211.7	kg
	41.03 Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared),whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.						
4103.20.00	- Of reptiles	5%	Free	9%	Free	211.99	kg
4103.30.00	- Of swine	5%	Free	9%	Free	211.99	kg
4103.90.00	- Other	5%	Free	9%	Free	211.99	kg
	41.04 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.						
	- In the wet state (including wet-blue) :						
4104.11.00	- - Full grains, unsplit; grain splits	5%	Free	9%	Free	611.43	kg
4104.19.00	- - Other	5%	Free	9%	Free	611.43	kg
	- In the dry state (crust) :						

Section VIII
Chapter 41
41.05/41.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4104.41.00	- - Full grains, unsplit; grain splits	5%	Free	9%	Free	611.44	kg
4104.49.00	- - Other	5%	Free	9%	Free	611.44	kg
	41.05 Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.						
4105.10.00	- In the wet state (including wet-blue)	5%	Free	9%	Free	611.5	kg
4105.30.00	- In the dry state (crust)	5%	Free	9%	Free	611.5	kg
	41.06 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.						
	- Of goats or kids :						
4106.21.00	- - In the wet state (including wet-blue)	5%	Free	9%	Free	611.61	kg
4106.22.00	- - In the dry state (crust)	5%	Free	9%	Free	611.61	kg
	- Of swine :						
4106.31.00	- - In the wet state (including wet-blue)	5%	Free	9%	Free	611.71	kg
4106.32.00	- - In the dry state (crust)	5%	Free	9%	Free	611.71	kg
4106.40.00	- Of reptiles	5%	Free	9%	Free	611.72	kg
	- Other :						
4106.91.00	- - In the wet state (including wet-blue)	5%	Free	9%	Free	611.79	kg
4106.92.00	- - In the dry state (crust)	5%	Free	9%	Free	611.79	kg
	41.07 Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Whole hides and skins :						
4107.11.00	- - Full grains, unsplit	5%	Free	9%	Free	611.45	kg
4107.12.00	- - Grain splits	5%	Free	9%	Free	611.45	kg
4107.19.00	- - Other	5%	Free	9%	Free	611.45	kg
	- Other, including sides :						
4107.91.00	- - Full grains, unsplit	5%	Free	9%	Free	611.45	kg
4107.92.00	- - Grain splits	5%	Free	9%	Free	611.45	kg
4107.99.00	- - Other	5%	Free	9%	Free	611.45	kg
4112.00.00	**41.12 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	5%	Free	9%	Free	611.52	kg
	41.13 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.						
4113.10.00	- Of goats or kids	5%	Free	9%	Free	612.62	kg
4113.20.00	- Of swine	5%	Free	9%	Free	612.71	kg
4113.30.00	- Of reptiles	5%	Free	9%	Free	612.72	kg
4113.90.00	- Other	5%	Free	9%	Free	612.72	kg
	41.14 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	5%	Free	9%	Free	612.79	kg
4114.10.00	- Chamois (including combination chamois) leather	5%	Free	9%	Free	612.81	kg

Section VIII
Chapter 41
41.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4114.20.00	- Patent leather and patent laminated leather; metallised leather	5%	Free	9%	Free	612.83	kg
	41.15 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.						
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	Free	9%	Free	612.2	kg
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%	Free	9%	Free	211.91	kg

Chapter 42

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

Notes.

1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves mitten and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading N0.66.02;

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

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

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

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

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

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

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

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

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

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

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

Section VIII
Chapter 42
Notes

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

Section VIII
Chapter 42
42.01/42.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4201.00.00	**42.01 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	5%	Free	9%	Free	612.2	kg
	42.02 Trunks, suit-cases, vanity--cases, executive-cases, brief--cases ,school satchels, spectacle spectacle cases, binocular cases, camera case, musical instrument cases, gum cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.						
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :						
4202.11.00	- - With outer surface of leather or of composition leather	5%	Free	9%	Free	831.21	u
4202.12.00	- - With outer surface of plastics or of textile materials	5%	Free	9%	Free	831.22	u
4202.19.00	- - Other	5%	Free	9%	Free	831.29	u
	- Handbags, whether or not with shoulder strap, including those without handle						
4202.21.00	- - With outer surface of leather or of composition leather	5%	Free	9%	Free	831.11	u

Section VIII
Chapter 42

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4202.22.00	- - With outer surface of sheeting of plastics or textile materials	5%	Free	9%	Free	831.12	u
4202.29.00	- - Other	5%	Free	9%	Free	831.19	u
	- Articles of a kind normally carried in the pocket or in the handbag :						
4202.31.00	- - With outer surface of leather or of composition leather	5%	Free	9%	Free	831.91	kg
4202.32.00	- - With outer surface of sheeting of plastics or textile materials	5%	Free	9%	Free	831.91	kg
4202.39.00	- - Other	5%	Free	9%	Free	831.91	kg
	- Other :						
4202.91	- - With outer surface of leather or of composition of leather						
4202.91.10	- - - Golf bags	5%	Free	9%	Free	831.99	kg
4202.91.20	- - - Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	15%	Free	9%	Free	831.99	kg
4202.91.90	- - - Other	5%	Free	9%	Free	831.99	kg
4202.92	- - With outer surface of sheeting of plastics or of textile materials						
4202.92.10	- - - Golf bags	5%	Free	9%	Free	831.99	kg
4202.92.20	- - - Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	5%	Free	9%	Free	831.99	kg
4202.92.90	- - - Other	5%	Free	9%	Free	831.99	kg
4202.99	- - Other :						
4202.99.10	- - - Golf bags	5%	Free	9%	Free	831.99	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4202.99.20	- - - Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	5%	Free	9%	Free	831.99	kg
4202.99.30	- - - Non-Woven bags (reusable)	32%	10%	9%	Free	831.19	kg
4202.99.90	- - - Other	5%	Free	9%	Free	831.99	kg
	42.03 Articles of apparel and clothing accessories, of leather or of composition leather.						
4203.10.00	- Articles of apparel	5%	Free	9%	Free	848.11	kg
	- Gloves, mittens and mitts :						
4203.21.00	- - Specially designed for use in sports	5%	Free	9%	Free	894.77	kg
4203.29.00	- - Other	5%	Free	9%	Free	848.12	kg
4203.30.00	- Belts and bandoliers	5%	Free	9%	Free	848.13	kg
4203.40.00	- Other clothing accessories	5%	Free	9%	Free	848.19	kg
4205.00	**42.05 Other articles of leather or of composition leather.**						
4205.00.10	- - - Articles of leather or of composition leather, of a kind used in machinery or mechanical appliance or for other technical use	5%	Free	9%	Free	612.90	kg
4205.00.90	- - - Other	5%	Free	9%	Free	612.9	kg
4206.00.00	**42.06 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	5%	Free	9%	Free	899.9	kg

Section VIII
Chapter 43
Notes

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout this Schedule references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover :

(a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);

(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);

(c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading No 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5.- Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of 4101, 4102 or 4103
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of 4303
4303	Articles of apparel, clothing accessories and other articles of furskin
4304	Artificial fur and articles thereof

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	43.01 Raw furskins (including head, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.						
4301.10.00	- Of mink, whole, with or without head, tail or paws	5%	Free	9%	Free	212.1	kg
4301.30.00	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5%	Free	9%	Free	212.22	kg
4301.60.00	- Of fox, whole, with or without head, tail or paws	5%	Free	9%	Free	212.25	kg
4301.80.00	- Other furskins, whole, with or without head, tail or paws	5%	Free	9%	Free	212.29	kg
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	Free	9%	Free	212.3	kg
	43.02 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), un-assembled, or assembled (without the addition of other materials) other than those of heading 43.03.						
	- Whole skins, with or without head, tail or paws, not assembled :						
4302.11.00	- - Of mink	5%	Free	9%	Free	613.11	kg

Section VIII
Chapter 43
43.03/43.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4302.19.00	- - Other	5%	Free	9%	Free	613.19	kg
4302.20.00	- - Heads, tails, paws and other pieces or cuttings, not assembled	5%	Free	9%	Free	613.2	kg
4302.30.00	- - Whole skins and pieces or cuttings thereof, assembled	5%	Free	9%	Free	613.3	kg
	43.03 Articles of apparel, clothing accessories and other articles of furskins.						
4303.10.00	- Articles of apparel and clothing accessories	5%	Free	9%	Free	848.31	kg
4303.90	- Other						
4303.90.10	- - - Handbags and purses	5%	Free	9%	Free	848.31	kg
4303.90.90	- - - Other	5%	Free	9%	Free	848.31	kg
4304.00.00	**43.04 Artificial fur and articles thereof.**	5%	Free	9%	Free	848.32	kg

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This chapter does not cover :

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

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

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

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

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

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

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

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

(n) Parts of firearms (heading 93.05);

(o) Articles of Chapter 94 (for example, furniture, luminaires 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 of hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

Section IX
Chapter 44
Notes

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

- Sub-heading Notes.

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

- 2.- For the purposes of subheading 4401.32, the expression "wood briquettes: means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

- 3.- For the purposes of subheading 4407.13, "S-P-F" refer to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

- 4.- For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed strands of Western Hemlock and fir where the proportion of each species varies and is unknown.

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

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

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

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

4405 Wood wool; wood flour

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

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

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

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

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

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

4412 Plywood, veneered panels and similar laminated wood

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

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

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

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

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

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

4419 Tableware and kitchenware, of wood

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

4421 Other articles of wood

Section IX
Chapter 44
44.01/44.03

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		44.01 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips, or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.						
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5%	Free	9%	Free	245.01	kg
	4401.11.00	- - Coniferous	5%	Free	9%	Free	245.01	kg
	4401.12.00	- - Non-coniferous	5%	Free	9%	Free	245.01	kg
		- Wood in chips or particles :						
	4401.21.00	- - Coniferous	5%	Free	9%	Free	246.11	kg
	4401.22.00	- - Non-coniferous	5%	Free	9%	Free	246.15	kg
●		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :						
	4401.31.00	- - Wood pellets	5%	Free	9%	Free	246.2	kg
●	4401.32.00	- - Wood briquettes	5%	Free	9%	Free	246.20	kg
	4401.39.00	- - Other	5%	Free	9%	Free	246.2	kg
●	4401.40	- Sawdust and wood waste and scrap, not agglomerated						
●	4401.41.00	- - Sawdust	5%	Free	9%	Free	246.30	kg
●	4401.49.00	- - Other	5%	Free	9%	Free	246.30	kg

	Item No.	Description	Import Duty			Export Duty	Statistical	
			Fiscal	Excise	VAT		Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		44.02 Wood charcoal (including shell or nut charcoal), whether or not agglomerated.						
	4402.10.00	- Of bamboo	5%	Free	9%	Free	245.02	kg
●	4402.20.00	- Of shell or nut	5%	Free	9%	Free	245.02	kg
	4402.90.00	- Other	5%	Free	9%	Free	245.02	kg
		44.03 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
		- Treated with paint, stains, creosate or other preservatives:	5%	Free	9%	Free	247.3	m^3
	4403.11.00	- - coniferous						
	4403.12.00	- - Non-coniferous						
		- Other, coniferous:						
●	4403.21.00	- - Of pine (*Pinus spp.*)of which the smallest cross-sectional dimension is 15cm or more	5%	Free	9%	Free	247.3	m^3
	4403.22.00	- - Of pine (*Pinus spp.*)other	5%	Free	9%	Free	247.4	m^3
●	4403.23.00	- - Of fir (*Abies spp.*)and spruce (Picea spp.).of which the smallest cross-sectional dimension is 15 cm or more	5%	Free	9%	Free	247.4	m^3
	4403.24.00	- - Of fir (Abies spp.)and spruce (Picea spp.).other	5%	Free	9%	Free	247.4	m^3
●	4403.25.00	- - Other, of which the smallest cross-sectional dimension is 15cm or more	5%	Free	9%	Free	247.4	m^3
	4403.26.00	- - Other	5%	Free	9%	Free	247.4	m^3
		- Other, of tropical wood :						
	4403.41.00	- - Dark red Meranti, light red Meranti and Meranti Bakau	5%	Free	9%	Free	247.5	m^3
●	4403.42.00	- - Teak	5%	Free	9%	Free	247.5	m^3
	4403.49.00	- - Other	5%	Free	9%	Free	247.5	m^3
		- Other :						
	4403.91.00	- - Of oak *(Quercus spp.)*	5%	Free	9%	Free	247.9	m^3
●	4403.93.00	- - Of beech *(Fagus spp.)*, of which the smallest cross-sectional dimension is 15cm more	5%	Free	9%	Free	247.9	m^3
	4403.94.00	- - Of beech (fagus spp.)other	5%	Free	9%	Free	247.90	m^3
●	4403.95.00	- - Of birch *(Betula spp.)*, of which the smallest cross-sectional dimension is 15cm more	5%	Free	9%	Free	247.9	m^3

Section IX
Chapter 44
44.04/44.05

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4403.96.00	- - Of birch (betula spp.) other (+)	5%	Free	9%	Free	247.9	m^3
4403.97.00	- - Of popular and aspen (Populus spp)	5%	Free	9%	Free	247.9	m^3
4403.98.00	- - Of eucalyptus (Eucalyptus SPP.)	5%	Free	9%	Free	247.9	m^3
4403.99	- - Other						
	- - - Sawn logs including veneer logs of coniferous wood :						
4403.99.11	- - - - Of raintree	5%	Free	9%	Free	247.9	m^3
4403.99.12	- - - - Of kauvula	5%	Free	9%	Free	247.9	m^3
4403.99.13	- - - - Veneer logs	5%	Free	9%	Free	247.9	m^3
4403.99.19	- - - - Other	5%	Free	9%	Free	247.9	m^3
4403.99.90	- - - Other	5%	Free	9%	Free	247.9	m^3
	44.04 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.						
4404.10.00	- Coniferous	5%	Free	9%	Free	634.91	kg
4404.20.00	- Non-coniferous	5%	Free	9%	Free	634.91	kg
4405.00.00	**44.05 Wood wool; wood flour.**	5%	Free	9%	Free	634.93	kg
	44.06 Railway or tramway sleepers (cross-ties) of wood.						
	- Not impregnated :						
4406.11.00	- - Coniferous	5%	Free	9%	Free	248.11	m^3
4406.12.0	- - Non-coniferous	5%	Free	9%	Free	248.11	m^3
	- Other :						
4406.91.00	- - Coniferous	5%	Free	9%	Free	248.19	m^3
4406.92.00	- - Non-conferous	5%	Free	9%	Free	248.19	m^3

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	44.07 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.						
	- Coniferous :						
4407.11.00	- - Of pine (*pinus spp*)	5%	Free	9%	Free	248.2	m^3
4407.12.00	- - Of fir (*Abies spp.*) and spruce *Picea spp*	5%	Free	9%	Free	248.2	m^3
● 4407.13.00	- - Of S-P-F (*spruce (Picea spp.)*, Pine (*Pinus spp.)*, and fir *(Abies spp.))*	5%	Free	9%	Free	248.20	m^3
● 4407.14.00	- - Of Hem-fir (Western Hemlock (Tsuga *Heterophylla)* and fir (*Abies spp.))*	5%	Free	9%	Free	248.20	m^3
4407.19.00	- - Other	5%	Free	9%	Free	248.2	m^3
4407.19.10	- - Of pine (Pinus spp)	5%	Free	9%	Free	248.2	m^3
4407.19.20	- - - Of Dakua (Kauri)	5%	10%	9%	Free	248.2	m^3
4407.19.30	- - - Other	5%	10%	9%	Free	248.2	m^3
	- Of tropical wood						
4407.21.00	- - Mahogany (*Swietenia spp.)*	5%	10%	9%	Free	248.4	m^3
4407.22.00	- - Virola, Imbuia and Balsa	5%	10%	9%	Free	248.4	m^3
● 4407.23.00	- - Teak	5%	10%	9%	Free	248.40	m^3
4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	10%	9%	Free	248.4	m^3
4407.27.00	- - Sapelli	5%	10%	9%	Free	248.3	m^3
4407.28.00	- - Iroko	5%	10%	9%	Free	248.3	m^3
4407.29.00	- - Other	5%	10%	9%	Free	248.4	m^3
	- Other :						
4407.91.00	- - Of oak *(Guercus spp.)*	5%	10%	9%	Free	248.4	m^3
4407.92.00	- - Of beech *(Fagus spp.)*	5%	10%	9%	Free	248.4	m^3
4407.93.00	- - Of maple (*Acer spp.)*	5%	10%	9%	Free	248.4	m^3
4407.94.00	- - Of cherry (*Prunus spp.)*	5%	10%	9%	Free	248.4	m^3
4407.95.00	- - Of ash (*Fraxinus spp.)*	5%	10%	9%	Free	248.4	m^3
4407.96.00	- - Of birch (*Betula spp)*	5%	10%	9%	Free	248.4	m^3
4407.97.00	- - Of popular and aspen *(Populus spp)*	5%	10%	9%	Free	248.4	m^3
4407.99	- - Other :						

Section IX
Chapter 44
44.09

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Beams, planks, boards, laths and the like planed, sanded or finger-jointed, of non coniferous woods :						
4407.99.11	- - - - Of raintree	5%	10%	9%	Free	248.4	m^3
4407.99.12	- - - - Of kauvula	5%	10%	9%	Free	248.4	m^3
4407.99.19	- - - - Other	5%	10%	9%	Free	248.4	m^3
	- - Other beams, planks, board, laths and the like of of non-coniferous wood :						
4407.99.21	- - - - Of raintree	5%	10%	9%	Free	248.4	m^3
4407.99.22	- - - - Of kauvula	5%	10%	9%	Free	248.4	m^3
4407.99.29	- - - - Other	5%	10%	9%	Free	248.4	m^3
4407.99.90	- - - Other	5%	10%	9%	Free	248.4	m^3
	44.08 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.						
4408.10	- Coniferous						
4408.10.10	- - - Veneer sheets and sheets for plywood	32%	Free	9%	Free	634.11	kg
4408.10.90	- - - Other	5%	Free	9%	Free	634.11	kg
	- Of tropical wood:						
4408.31	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :						
4408.31.10	- - - Veneer sheets and sheets of plywood	32%	Free	9%	Free	634.12	kg
4408.31.90	- - - Other	5%	Free	9%	Free	634.12	kg
4408.39	- - Other						
4408.39.10	- - - Veneer sheets and sheets of plywood	32%	Free	9%	Free	634.12	kg
4408.39.90	- - - Other	5%	Free	9%	Free	634.12	kg
4408.90	- Other						
4408.90.10	- - - Veneer sheets and sheets of plywood	32%	Free	9%	Free	634.12	kg
4408.90.90	- - - Other	5%	Free	9%	Free	634.12	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	44.09 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.						
4409.10	- Coniferous :						
4409.10.10	- - - Wooden beadings and mouldings, including picture frame mouldings; moulded skirting and other moulded boards	5%	Free	9%	Free	248.3	kg
4409.10.20	- - - Blocks, strips and friezes for parquet or wood block flooring	5%	Free	9%	Free	248.3	kg
	- - - Other :						
4409.10.91	- - - - Of Dakua (Kauri)	5%	Free	9%	Free	248.3	kg
4409.10.99	- - - - Of other coniferous wood	5%	Free	9%	Free	248.3	kg
	- Non-coniferous						
4409.21	- - Of bamboo						
4409.21.10	- - - Beadings and mouldings, including picture frame mouldings, moulded skirtings and other moulded boards	5%	Free	9%	Free	248.5	kg
4409.21.20	- - - Blocks, strips and friezes for parquet or flooring	5%	Free	9%	Free	248.5	kg
4409.21.90	- - - Other	5%	Free	9%	Free	248.5	kg
4409.22	- - Of tropical wood:						
4409.22.10	- - - Beadings and mouldings, including picture frame mouldings, moulded skirtings and other moulded boards	5%	Free	9%	Free	248.5	kg
4409.22.20	- - - Blocks, strips and friezes for parquet or wood block flooring	5%	Free	9%	Free	248.5	kg
	- Other:						
4409.22.91	- - - - of rain tree	5%	Free	9%	Free	248.5	kg
4409.22.92	- - - - Of kauvula	5%	Free	9%	Free	248.5	kg
4409.22.99	- - - - Other	5%	Free	9%	Free	248.5	kg

Section IX
Chapter 44
44.11/44.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4409.29	- - Other						
4409.29.10	- - - Wooden beadings and mouldings, including picture frame mouldings, moulded skirting and other moulded boards	5%	Free	9%	Free	248.5	kg
4409.29.20	- - - Blocks, strips and friezes for parquet or wood block flooring	5%	Free	9%	Free	248.5	kg
4409.29.90	- - - Other :	5%	Free	9%	Free	248.5	kg
	44.10 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.						
	- Of wood :						
4410.11.00	- - Particle board	5%	Free	9%	Free	634.22	kg
4410.12.00	- - Oriented strand board (OSB)	5%	Free	9%	Free	634.22	kg
4410.19.00	- - Other	5%	Free	9%	Free	634.22	kg
4410.90.00	- Other	5%	Free	9%	Free	634.23	kg
	44.11 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.						
	- Medium density fibreboard (MDF) :						
4411.12.00	- - Of a thickness not exceeding 5 mm	5%	Free	9%	Free	634.54	kg
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	Free	9%	Free	634.54	kg
4411.14.00	- - Of a thickness exceeding 9 mm	5%	Free	9%	Free	634.54	kg
	- Other :						
4411.92.00	- - Of a density exceeding 0.8 g/cm^3	5%	Free	9%	Free	634.59	kg
4411.93.00	- - Of a density exceeding 0.5g/cm^3 but not exceeding 0.8g/cm^3	5%	Free	9%	Free	634.59	kg
4411.94.00	- - Of a density not exceeding 0.5g/cm^3	5%	Free	9%	Free	634.59	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	44.12 Plywood, veneered panels and similar laminated woods.						
4412.10.00	- Of bamboo	5%	Free	9%	Free	634.32	m^3
4412.31.00	- - With at least one outer ply of tropical wood	32%	Free	9%	Free	634.32	m^3
4412.33.00	- - Other, with at least one outer ply of non-coniferous wood of the species alder(alnus spp.), ash (fraxinus spp.), cherry (Prunus Spp.),chestnut (Castanea spp.), Elm (Ulmus spp.),eucalyptus (Eucalyptus spp.), hichory (Carya Spp.),horse chestnut (Aesculus Spp.),lime (Tilia spp.), maple (Acer spp.),oak(Quercus spp.),plane tree (platanus spp.),poplar and aspen (Populus spp.),tulipwood (liriodendron Spp.),or walnut (juglas spp.)	32%	Free	9%	Free	634.31	m^3
4412.34.00	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	32%	Free	9%	Free	634.31	m^3
4412.39.00	- - Other, with both outer plies of coniferous	32%	Free	9%	Free	634.31	m^3
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :						
●	- Laminated veneered lumber (LVL)						
● 4412.41.00	- - With at least one outer ply of tropical wood	32%	Free	9%	Free	634.31	m^3
● 4412.42.00	- - Other, with at least one outer ply of non-coniferous wood	32%	Free	9%	Free	634.31	m^3
● 4412.49.00	- - Other, with both outer plies of coniferous wood	32%	Free	9%	Free	634.31	m^3
●	- Blockboard, laminboard and battenboard:						
● 4412.51.00	- - With at least one outer layer ply of tropical wood	32%	Free	9%	Free	634.31	m^3
● 4412.52.00	- - Other, with at least one outer ply of non-coniferous wood	32%	Free	9%	Free	634.31	m^3
● 4412.59.00	- - Other, with both outer plies of coniferous wood	32%	Free	9%	Free	634.31	m^3
●	- Other:						
● 4412.91.00	- - With at least one outer ply of tropical wood	32%	Free	9%	Free	634.31	m^3
● 4412.92.00	- - Other, with at least one outer ply of non-coniferous wood	32%	Free	9%	Free	634.31	m^3

Section IX
Chapter 44
44.19/44.21

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 4412.99.00	- - Other, with both outer plies of coniferous wood	32%	Free	9%	Free	634.31	m^3
4413.00.00	**44.13 Densified wood, in blocks, plates, strips or profile shapes.**	5%	Free	9%	Free	634.21	kg
●	**44.14 Wooden frames for paintings, photographs, mirrors or similar objects.**						
● 4414.10.00	- Of tropical wood	5%	Free	9%	Free	635.41	kg
● 4414.90.00	- Other	5%	Free	9%	Free	635.41	kg
	44.15 Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.						
4415.10.00	- Cases, boxes, crates, drums and similar packing; cable-drums	5%	Free	9%	Free	635.11	u
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	15%	Free	9%	Free	635.12	u
4416.00.00	**44.16 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	5%	Free	9%	Free	635.2	kg
4417.00.00	**44.17 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	32%	Free	9%	Free	635.91	kg
	44.18 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.						
●	- Windows, French-windows and their frames						
● 4418.11.00	- - Of tropical wood	5%	Free	9%	Free	635.31	kg
● 4418.19.00	- - Other	5%	Free	9%	Free	635.31	kg
●	- Doors and their frames and thresholds:						
● 4418.21.00	- - Of tropical wood	5%	Free	9%	Free	635.31	kg
● 4418.29.00	- - Other	5%	Free	9%	Free	635.31	kg
● 4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	5%	Free	9%	Free	635.31	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4418.40.00	- Shuttering for concrete constructional work	5%	Free	9%	Free	635.39	kg
4418.50.00	- Shingles and shakes	5%	Free	9%	Free	635.33	kg
	- Assembled flooring panels :						
4418.73.00	- - Of bamboo or with at least the top layer (wear layer) of bamboo	5%	Free	9%	Free	635.34	kg
4418.74.00	- - Other, for mosaic	5%	Free	9%	Free	635.34	kg
4418.75.00	- - Other, Multilayer	5%	Free	9%	Free	635.34	kg
4418.79.00	- - Other	5%	Free	9%	Free	635.34	kg
●	- Engineered structural timber products:						
● 4418.81.00	- - Glue-laminated timber (glulam)	5%	Free	9%	Free	635.34	kg
● 4418.82.00	- - Cross-laminated timber (CLT or X-LAM)	5%	Free	9%	Free	635.34	kg
● 4418.83.00	- - I beams	5%	Free	9%	Free	635.34	kg
● 4418.89.00	- - Other	5%	Free	9%	Free	635.34	kg
4418.91	- Other:						
4418.91.00	- - Of bamboo	5%	Free	9%	Free	635.39	kg
● 4418.92.00	- - Cellular wood panels	5%	Free	9%	Free	635.39	kg
4418.99.00	- - Other	5%	Free	9%	Free	635.39	kg
	44.19 Tableware and kitchenware, of wood.						
	- Of bamboo						
4419.11.00	- - Bread boards, chopping boards and similar boards	5%	Free	9%	Free	635.42	kg
4419.12.00	- - Chopsticks	5%	Free	9%	Free	635.42	kg
4419.19.00	- - Other	5%	Free	9%	Free	635.42	kg
● 4419.20.00	- - Of tropical wood	5%	Free	95	Free	635.42	kg
4419.90.00	- Other	5%	Free	9%	Free	635.45	kg

Section IX
Chapter 44
44.19/44.21

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		44.20 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wood articles of furniture not falling in Chapter 94.						
●		- Statuettes and other ornaments:						
●	4420.11.00	- - Of tropical wood	5%	Free	9%	Free	635.49	kg
●	4420.19.00	- - Other	5%	Free	9%	Free	635.49	kg
	4420.90.00	- Other	5%	Free	9%	Free	635.49	kg
		44.21 Other articles of wood.						
	4421.10.00	- Clothes hangers	5%	Free	9%	Free	635.99	kg
●	4421.20.00	- - Coffins	15%	Free	9%	Free	635.99	kg
	4421.91	- Other						
	4421.91.10	- - Of bamboo						
	4421.91.20	- - - Spools, cops, bobbins, sewing thread reels and the like of turned wood	5%	Free	9%	Free	635.99	kg
	4421.90.90	- - Other	32%	Free	9%	Free	635.99	kg

Chapter 45

Cork and articles of cork

Note.

1.- This chapter does not cover :

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

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

Section IX
Chapter 45
45.01/45.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	45.01 Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.						
4501.10.00	- Natural cork, raw or simply prepared	5%	Free	9%	Free	244.03	kg
4501.90.00	- Other	5%	Free	9%	Free	244.04	kg
4502.00.00	**45.02 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).**	5%	Free	9%	Free	244.02	kg
	45.03 Articles of natural cork.						
4503.10.00	- Corks and stoppers	5%	Free	9%	Free	633.11	kg
4503.90.00	- Other	5%	Free	9%	Free	633.19	kg
	45.04 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.						
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	Free	9%	Free	633.21	kg
4504.90.00	- Other	5%	Free	9%	Free	633.29	kg

Chapter 46

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

Notes.

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

2.- This chapter does not cover :

(a) Wall coverings of heading 48.14;

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

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

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

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

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

4601 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)

4602 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of 4601; articles of loofah

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Section IX
Chapter 46
46.01/46.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	46.01 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).						
	- Mats, matting and screens of vegetable materials :						
4601.21.00	- - Of bamboo	5%	Free	9%	Free	899.74	kg
4601.22.00	- - Of rattan	5%	Free	9%	Free	899.74	kg
4601.29.00	- - Other	5%	Free	9%	Free	899.74	kg
	- Other :						
4601.92.00	- - Of bamboo	5%	Free	9%	Free	899.79	kg
4601.93.00	- - Of rattan	5%	Free	9%	Free	899.79	kg
4601.94.00	- - Of other vegetable materials	5%	Free	9%	Free	899.79	kg
4601.99.00	- - Other	5%	Free	9%	Free	899.79	kg
	46.02 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.						
	- Of vegetable materials :						
4602.11.00	- - Of bamboo	5%	Free	9%	Free	899.71	kg
4602.12.00	- - Of rattan	5%	Free	9%	Free	899.71	kg
4602.19.00	- - Other	5%	Free	9%	Free	899.71	kg
4602.90.00	- Other	5%	Free	9%	Free	899.71	kg

Section X

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

Chapter 47

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

Note.

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

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

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Chapter 47
47.01/47.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4701.00.00	**47.01 Mechanical wood pulp.**	5%	Free	9%	Free	251.2	kg
4702.00.00	**47.02 Chemical wood pulp, dissolving grades.**	5%	Free	9%	Free	251.3	kg
	47.03 Chemical wood pulp, soda or sulphate, other than dissolving grades.						
	- Unbleached :						
4703.11.00	- - Coniferous	5%	Free	9%	Free	251.41	kg
4703.19.00	- - Non-coniferous	5%	Free	9%	Free	251.42	kg
	- Semi-bleached or bleached :						
4703.21.00	- - Coniferous	5%	Free	9%	Free	251.51	kg
4703.29.00	- - Non-coniferous	5%	Free	9%	Free	251.52	kg
	47.04 Chemical wood pulp, sulphite, other than dissolving grades.						
	- Unbleached :						
4704.11.00	- - Coniferous	5%	Free	9%	Free	251.61	kg
4704.19.00	- - Non-coniferous	5%	Free	9%	Free	251.61	kg
	- Semi-bleached or bleached :						
4704.21.00	- - Coniferous	5%	Free	9%	Free	251.62	kg
4704.29.00	- - Non-coniferous	5%	Free	9%	Free	251.62	kg
4705.00.00	**47.05 Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	5%	Free	9%	Free	251.91	kg
	47.06 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.						
4706.10.00	- Cotton linters pulp	5%	Free	9%	Free	251.92	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4706.20.00	- Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	5%	Free	9%	Free	251.92	kg
4706.30.00	- Other, of bamboo	5%	Free	9%	Free	251.92	kg
	- Other :						
4706.91.00	- - Mechanical	5%	Free	9%	Free	251.92	kg
4706.92.00	- - Chemical	5%	Free	9%	Free	251.92	kg
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	5%	Free	9%	Free	251.92	kg
	47.07 Recovered (waste and scrap) paper or paperboard.						
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	Free	9%	Free	251.11	kg
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	Free	9%	Free	251.12	kg
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	Free	9%	Free	251.13	kg
4707.90.00	- Other, including unsorted waste and scrap	5%	Free	9%	Free	251.19	kg

Chapter 48
Notes

Chapter 48

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

Notes.

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

2.- This chapter does not cover :

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

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

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

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

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

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

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

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

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

(l) Articles of Chapter 64 or Chapter 65;

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

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

(o) Articles of heading 92.09;

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

● (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing , false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

● 4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2, and applies 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 15cm in the unfold state.

5.- For the purpose of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

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

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

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

(b) containing more than 8% ash, and
1. weighing not more than 80g/m^2,or
2. coloured throughout the mass; or

(c) containing more than 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^2/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^2/g.

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

(a) coloured throughout the mass; or

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

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper 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 micrometers (microns) or less and an ash content more than 8%.

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

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

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

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9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :

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

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

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

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

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

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

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

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

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

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

Subheading Notes

1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having a minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m²	Minimum tear MN		Minimum tensile KN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1.510	1.9	6
70	830	1.790	2.3	7.2
80	965	2.070	2.8	8.3
100	1.230	2.635	3.7	10.6
115	1.425	3.060	4.4	12.3

3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Concora Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons s/G/m² at 50% relative humidity, at 23°C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Subheading 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g.

6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst inded of not less than 1.47 kPa m²/g.

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

4801 Newsprint, in rolls or sheets

4802 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punching cards and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of 4801 or 4803; hand-made paper and paperboard

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4803 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets

4804 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 4802 or 4803

4805 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter

4806 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets

4807 Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets

4808 Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in Heading 48.03

4809 Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets

4810 Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets

4811 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10

4812 Filter blocks, slabs and plates, of paper pulp

4813 Cigarette paper, whether or not cut to size or in the form of booklets or tubes

4814 Wallpaper and similar wall coverings; window transparencies of paper

4816 Carbon paper, self-copy paper and other copying or transfer papers (other than those of 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes

4817 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery

4818 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres

4819 Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like

4820 Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paper-board

4821 Paper or paperboard labels of all kinds, whether or not printed

4822 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)

4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4801.00.00	**48.01 Newsprint, in rolls or sheets.**	5%	Free	9%	Free	641.1	kg
	48.02 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.						
4802.10.00	- Hand-made paper and paperboard	5%	Free	9%	Free	641.2	kg
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	Free	9%	Free	641.22	kg
4802.40.00	- Wallpaper base	5%	Free	9%	Free	641.24	kg
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:						

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Chapter 48
48.03/48.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4802.54.00	- - Weighing less than 40 g/m²	5%	Free	9%	Free	641.26	kg
4802.55.00	- - Weighing 40 g/m² or more but not more than 150 g/m² , in rolls	5%	Free	9%	Free	641.26	kg
4802.56.00	- - Weighing 40 g/m² or more but not more than 150 g/m² in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%	Free	9%	Free	641.26	kg
4802.57.00	- - Other, weighing 40 g/m² or more but not more than 150 g/m²	5%	Free	9%	Free	641.26	kg
4802.58.00	- - Weighing more than 150 g/m²	5%	Free	9%	Free	641.26	kg
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :						
4802.61.00	-- In rolls	5%	Free	9%	Free	641.29	kg
4802.62	--- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state						
4802.62.10	--- Printing paper and photocopying paper (A3,A4, or A5)	32%	Free	9%	Free	641.29	kg
4802.62.20	--- Thermal paper and bond rolls	32%	Free	9%	Free	641.29	kg
4802.62.90	--- Others	5%	Free	9%		641.29	kg
4802.69.00	-- Other	5%	Free	9%	Free	641.29	kg
4803.00.00	**48.03 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.**	5%	Free	9%	Free	641.63	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48.04 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.						
	- Kraftliner :						
4804.11.00	- - Unbleached	5%	Free	9%	Free	641.41	kg
4804.19.00	- - Other	5%	Free	9%	Free	641.41	kg
	- Sack kraft paper :						
4804.21.00	- - Unbleached	5%	Free	9%	Free	641.42	kg
4804.29.00	- - Other	5%	Free	9%	Free	641.42	kg
	- Other kraft paper and paperboard weighing 150 g/m^2 or less :						
4804.31.00	- - Unbleached	5%	Free	9%	Free	641.46	kg
4804.39.00	- - Other	5%	Free	9%	Free	641.46	kg
	- Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2 :						
4804.41.00	- - Unbleached	5%	Free	9%	Free	641.47	kg
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	Free	9%	Free	641.47	kg
4804.49.00	- - Other	5%	Free	9%	Free	641.47	kg
	- Other kraft paper and paper-board weighing 225 g/m^2 or more :						
4804.51.00	- - Unbleached	5%	Free	9%	Free	641.48	kg
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	5%	Free	9%	Free	641.48	kg
4804.59.00	- - Other	5%	Free	9%	Free	641.48	kg
	48.05 Other uncoated paper and paperboard, in rolls or sheets not further worked or processed than as specified in Note 3 to this Chapter.						

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Chapter 48
48.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Fluting paper:						
4805.11.00	- - Semi-chemical fluting paper	5%	Free	9%	Free	641.51	kg
4805.12.00	- - Straw fluting paper	5%	Free	9%	Free	641.51	kg
4805.19.00	- - Other	5%	Free	9%	Free	641.51	kg
	- Testliner (recycled liner board) :						
4805.24.00	- - Weighing 150 g/m² or less	5%	Free	9%	Free	641.54	kg
4805.25.00	- - Weighing more than 150 g/m²	5%	Free	9%	Free	641.54	kg
4805.30.00	- Sulphite wrapping paper	5%	Free	9%	Free	641.54	kg
4805.40.00	- Filter paper and paperboard	5%	Free	9%	Free	641.54	kg
4805.50.00	- Felt paper and paperboard	5%	Free	9%	Free	641.56	kg
	- Other :						
4805.91.00	- - Weighing 150 g/m² or less	5%	Free	9%	Free	641.59	kg
4805.92.00	- - Weighing more than 150 g/m² but less than 225 g/m²	5%	Free	9%	Free	641.59	kg
4805.93.00	- - Weighing 225 g/m² or more	5%	Free	9%	Free	641.59	kg
	48.06 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.						
4806.10.00	- Vegetable parchment	5%	Free	9%	Free	641.53	kg
4806.20.00	- Greaseproof papers	5%	Free	9%	Free	641.53	kg
4806.30.00	- Tracing papers	5%	Free	9%	Free	641.53	kg
4806.40.00	- Glassine and other glazed transparent or translucent papers	5%	Free	9%	Free	641.53	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4807.00.00	**48.07 Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	5%	Free	9%	Free	641.92	kg
	48.08 Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.						
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	32%	Free	9%	Free	641.64	kg
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	5%	Free	9%	Free		kg
4808.90.00	- Other	5%	Free	9%	Free	641.69	kg
	48.09 Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.						
4809.20.00	- Self-copy paper	5%	Free	9%	Free	641.31	kg
4809.90.00	- Other	5%	Free	9%	Free	641.31	kg

Section X
Chapter 48
48.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48.10 Paper and paperboard, coated on one or both side with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.						
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :						
4810.13	- - In rolls						
4810.13.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed.	32%	Free	9%	Free	641.32	kg
4810.13.90	- - - Other	5%	Free	9%	Free	641.32	kg
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state						
4810.14.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed.	32%	Free	9%	Free	641.32	kg
4810.14.20	- - - Printing paper and photocopying paper (A3, A4, or A5)	32%	Free	9%	Free	641.32	kg
4810.14.30	- - - Preprint paper in reels or rolls	32%	Free	9%	Free	641.32	kg
4810.14.90	- - - Other	5%	Free	9%	Free	641.32	kg
4810.19.00	- - Other	5%	Free	9%	Free	641.32	kg

Section X
Chapter 48

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :						
4810.22	- - Light-weight coated paper						
4810.22.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.34	kg
4810.22.20	- - - Printing paper and photocopying paper (A3, A4, or A5)	32%	Free	9%	Free	641.29	kg
4810.22.30	- - - Preprint paper in reels or rolls	32%	Free	9%	Free	641.32	kg
4810.22.90	- - - Other	5%	Free	9%	Free	641.34	kg
4810.29	- - Other						
4810.29.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.34	kg
4810.29. 20	- - - Printing paper and photocopying paper (A3, A4, or A5)	32%	Free	9%	Free	641.29	kg
4810.29.90	- - - Other	5%	Free	9%	Free	641.34	kg
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :						
4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less						
4810.31.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.74	kg
4810.31.20	- - - Preprint paper in reels or rolls	32%	Free	9%	Free	641.32	kg
4810.31.90	- - - Other	5%	Free	9%	Free	641.74	kg
4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2						

Section X
Chapter 48
48.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4810.32.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.75	kg
4810.32.90	- - - Other	5%	Free	9%	Free	641.75	kg
4810.39	- - Other						
4810.39.10	- - - Paper and paperboard ruled lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.76	kg
4810.39.90	- - - Other	5%	Free	9%	Free	641.76	kg
	- Other paper and paperboard :						
4810.92	- - Multi-ply						
4810.92.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.77	kg
4810.92.90	- - - Other	5%	Free	9%	Free	641.77	kg
4810.99	- - Other						
4810.99.10	- - - Paper and paperboard ruled, lined or squared, but not otherwise printed, in rolls or sheets	32%	Free	9%	Free	641.77	kg
4810.99.90	- - - Other	5%	Free	9%	Free	641.77	kg
	48.11 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.						
4811.10	- Tarred, bituminous or asphalted paper and paperboard						
4811.10.10	- - - Floor covering of paper or of paperboard	5%	Free	9%	Free	641.73	kg
4811.10.90	- - - Other	5%	Free	9%	Free	641.73	kg
	- Gummed or adhesive paper and paperboard :						
4811.41.00	- - Self-adhesive	5%	Free	9%	Free	641.78	kg

Section X
Chapter 48
48.12/48.13

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4811.49.00	- - Other	5%	Free	9%	Free	641.78	kg
	- Paper and paperboard coated, impregnated or covered with plastic(excluding adhesive) :						
4811.51	- - Bleached, weighing more than 150 g/m^2						
4811.51.10	- - - Floor covering of paper or of paperboard	15%	Free	9%	Free	641.71	kg
4811.51.90	- - - Other	5%	Free	9%	Free	641.71	kg
4811.59	- - Other						
4811.59.10	- - - Floor covering of paper or of paperboard	15%	Free	9%	Free	641.72	kg
4811.59.90	- - - Other	5%	Free	9%	Free	641.72	kg
4811.60	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol						
4811.60.10	- - - Floor covering of paper or of paperboard	15%	Free	9%	Free	641.79	kg
4811.60.20	- - - Paper coated with wax in rolls of a width not exceeding 50cm	5%	Free	9%	Free	641.79	kg
4811.60.90	- - - Other	5%	Free	9%	Free	641.79	kg
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres						
4811.90.10	- - - Floor covering of paper or of paperboard	15%	Free	9%	Free	641.79	kg
4811.90.90	- - - Other	5%	Free	9%	Free	641.79	kg
4812.00.00	**48.12 Filter blocks, slabs and plates, of paper pulp.**	5%	Free	9%	Free	641.79	kg
	48.13 Cigarette paper, whether or not cut to size or in the form of booklets or tubes.						
4813.10.00	- In the form of booklets or tubes	15%	Free	9%	Free	642.41	kg
4813.20.00	- In rolls of a width not exceeding 5 cm	15%	Free	9%	Free	642.41	kg
4813.90.00	- Other	15%	Free	9%	Free	642.41	kg

Section X
Chapter 48
48.14/48.17

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48.14 Wallpaper and similar wallcovering; window transparencies of paper.						
4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained embossed, coloured, design-printed or otherwise decorated layer of plastics	15%	Free	9%	Free	641.94	kg
4814.90.00	- Other	15%	Free	9%	Free	641.94	kg
	48.16 Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.						
4816.20.00	- Self-copy paper	5%	Free	9%	Free	642.42	kg
4816.90.00	- Other	5%	Free	9%	Free	642.42	kg
	48.17 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.						
4817.10.00	- Envelopes	32%	Free	9%	Free	642.21	kg
4817.20.00	- Letter cards, plain postcards and correspondence cards	32%	Free	9%	Free	642.22	kg
4817.30.00	- Boxes, pouches, wallets and writing compediums, of paper or paperboard, containing an assortment of paper stationery	5%	Free	9%	Free	642.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	48.18 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.						
4818.10.00	- Toilet paper	32%	Free	9%	Free	642.43	kg
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	32%	Free	9%	Free	642.94	kg
4818.30	- Tablecloths and serviettes						
4818.30.10	- - - Tablecloths	5%	Free	9%	Free	642.94	kg
4818.30.20	- - - Serviettes	32%	Free	9%	Free	642.94	kg
4818.50.00	- Articles of apparel and clothing accessories	5%	Free	9%	Free	642.94	kg
4818.90.00	- Other	32%	Free	9%	Free	642.94	kg
	48.19 Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.						
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	32%	Free	9%	Free	642.1	kg

Section X
Chapter 48
48.20

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	32%	Free	9%	Free	642.12	kg
4819.30.00	- Sacks and bags, having a base of a width of 40cm or more	15%	Free	9%	Free	642.13	kg
4819.40.00	- Other sacks and bags, including cones	15%	Free	9%	Free	642.14	kg
4819.50.00	- Other packing containers including record sleeves	32%	Free	9%	Free	642.15	kg
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	32%	Free	9%	Free	642.16	kg
	48.20 Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paper-board.						
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	32%	Free	9%	Free	642.31	kg
4820.20.00	- Exercise books	5%	Free	9%	Free	642.32	kg
4820.30.00	- Binders, (other than book covers), folders and file covers	5%	Free	9%	Free	642.33	kg
4820.40.00	- Manifold business forms and inter-leaved carbon sets	5%	Free	9%	Free	642.34	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4820.50.00	- Albums for samples or for collections	5%	Free	9%	Free	642.35	kg
4820.90.00	- Other	5%	Free	9%	Free	642.39	kg
	48.21 Paper or paperboard labels of all kinds, whether or not printed.						
4821.10.00	- Printed	32%	Free	9%	Free	892.81	kg
4821.90.00	- Other	32%	Free	9%	Free	892.81	kg
	48.22 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).						
4822.10.00	- Of a kind used for winding textile yarn	5%	Free	9%	Free	642.91	kg
4822.90.00	- Other	5%	Free	9%	Free	642.91	kg
	48.23 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.						
4823.20.00	- Filter paper and paperboard	5%	Free	9%	Free	642.45	kg
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	5%	Free	9%	Free	642.99	kg
	- Trays, dishes, plates, cups and the like, of paper or paperboard :						
4823.61.00	- - Of bamboo	5%	Free	9%	Free	642.99	kg

Section X
Chapter 48

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4823.69	- Other						
4823.69.10	- - - Trays, dishes, plates and the like	32% or $1.15 per 100 pieces which-ever is the greater	Free	9%	Free	642.99	u
4823.69.90	- - - Other	5%	Free	9%	Free	642.99	kg
4823.70.00	- Moulded or pressed articles of paper pulp	32%	Free	9%	Free	642.99	kg
4823.90	- Other						
4823.90.10	- - - Dress patterns	Free	Free	9%	Free	642.99	kg
4823.90.20	- - - Articles of a kind used in machines, appliances, instruments or apparatus of Chapters 84, 85 and 90	5%	Free	9%	Free	642.99	kg
4823.90.30	- - - Floor covering of paper or of paperboard	5%	Free	9%	Free	642.99	kg
4823.90.90	- - - Other	32%	Free	9%	Free	642.99	kg

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37);

(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

(c) Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purpose of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5.- Subject to Note 3 to this chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by the trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Section X
Chapter 49
Notes

4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
4903	Children's picture, drawing or colouring books
4904	Music, printed or in manuscript, whether or not bound or illustrated
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
4908	Transfers (decalcomanias)
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910	Calendars of any kind, printed, including calendar blocks
4911	Other printed matter, including printed pictures and photographs

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	49.01 Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.						
4901.10.00	- In single sheets, whether or not folded	Free	Free	9%	Free	892.15	kg
	- Other :						
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free	Free	9%	Free	892.16	kg
4901.99.00	- - Other	Free	Free	9%	Free	892.19	kg
	49.02 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.						
4902.10.00	- Appearing at least four times a week	5%	Free	9%	Free	892.21	kg
4902.90.00	- Other	5%	Free	9%	Free	892.29	kg
4903.00.00	**49.03 Children's picture, drawing or colouring books.**	Free	Free	9%	Free	892.12	kg
4904.00.00	**49.04 Music, printed or in manuscript, whether or not bound or illustrated.**	Free	Free	9%	Free	892.85	kg
	49.05 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.						
	- Other :						
● 4905.20.00	- - In book form	Free	Free	9%	Free	892.85	kg
● 4905.90.00	- Other	Free	Free	9%	Free	892.85	kg
4905.91.00	- - In book form	Free	Free	9%	Free	892.13	kg
4905.99.00	- - Other	Free	Free	9%	Free	892.14	kg

Section X
Chapter 49
49.06/49.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4906.00.00	**49.06 Plans and drawings for architectural,engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**	Free	Free	9%	Free	892.82	kg
4907.00	**49.07 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**						
4907.00.10	- - - Bank and currency notes	5%	Free	9%	Free	892.83	kg
4907.00.90	- - - Other	5%	Free	9%	Free	892.83	kg
	49.08 Transfers (decalcomanias).						
4908.10.00	- Transfers (decalcomanias), vitrifiable	15%	Free	9%	Free	892.41	kg
4908.90.00	- Other	15%	Free	9%	Free	892.41	kg
4909.00.00	**49.09 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	15%	Free	9%	Free	892.42	kg
4910.00	**49.10 Calendars of any kind, printed, including calendar blocks.**						
4910.00.10	- - - Calendars including calendar blocks, printed on paper or paperboard	5%	Free	9%	Free	892.84	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4910.00.90	- - - Calendars printed on any other materials; calendars, perpetual type	5%	Free	9%	Free	892.84	kg
	49.11 Other printed matter, including printed pictures and photographs.						
4911.10	- Trade advertising material, commercial catalogues and the like						
4911.10.10	- - - Printed matter devoted primarily to advertising (including tourist propaganda) or describing commercial or industrial progress or activity related to places, enterprises or products of Fiji	5%	Free	9%	Free	892.86	kg
4911.10.90	- - - Other	5%	Free	9%	Free	892.86	kg
	- Other :						
4911.91.00	- - Pictures, designs and photographs	5%	Free	9%	Free	892.87	kg
4911.99	- - Other						
4911.99.10	- - - Printed calendar backs with or without illustrations; cinema, theatre, concerts and other similar tickets	5%	Free	9%	Free	892.89	kg
4911.99.90	- - - Other	5%	Free	9%	Free	892.89	kg

Section XI
Notes

Chapter 50

Section XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

(a) Animal brush making bristles or hair (heading05.02); horsehair or horsehair waste (heading05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading30.05 or 30.06, yarn used to clean between the teeth (dental floss), in individual retail Packages of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (chapter 70);

● (s) Articles of chapter 94 (for example, furniture, bedding, luminaires 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); or

(v) Articles of Chapter 97.

2.- (A) Goods classifiable in chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both chapters 54 and 55 are involved with any other chapter, Chapters 54 and 55 are to be treated as a single chapter;

(d) Where a chapter or a heading refers to goods of different textile materials, such materials as to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3,4,5 or 6 below.

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

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

(b) Of man-made fibres (including yarn of two or more monofilaments of chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per meter of chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of chapter 54;

(d) Metallised yarn of heading56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

(a) On cards, reels, tubes or similar supports of a weight (including support) not exceeding:

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125g in the other cases.

(B) Exceptions :

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

(i) Single yarn of wool or fine animal hair, unbleached; and

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

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

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

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

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

(i) In cross-reeled hanks or skeins; or

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

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

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides,
or of polyesters.....60cN/tex

Multiple (folded) or cabled yarn of nylon
or other polyamides, or of polyesters.....53cN/tex

Single, multiple (folded) or cabled
yarn of viscose rayon.....27cN/tex

7.- For the purpose of this section, the expression "made up" means :

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

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

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

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

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

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

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

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

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

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

15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which :

(i) has the natural colour of its constituents fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which :

(i) has undergone a bleaching process is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers and rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **Bleached woven fabric**

Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn

(f) **Dyed woven fabric**

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

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

Woven fabric (other than printed woven fabric) which :

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

Section XI
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(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (f) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) **Plain weave**

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

2.- (A) Products of chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule :

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

5001 Silk-worm cocoons suitable for reeling

5002 Raw silk (not thrown)

5003 Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)

5004 Silk yarn (other than yarn spun from silk waste) not put up for retail sale

5005 Yarn spun from silk waste, not put up for retail sale

5006 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut

5007 Woven fabrics of silk or of silk waste

Chapter 50

Silk

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5001.00.00	50.01 silk-worm cocoons suitable for reeling.	Free	Free	9%	Free	261.41	kg
5002.00.00	50.02 Raw silk (not thrown).	Free	Free	9%	Free	261.30	kg
5003.00.00	50.03 Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Free	Free	9%	Free	261.42	kg
5004.00.00	50.04 Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Free	Free	9%	Free	651.92	kg
5005.00.00	50.05 Yarn spun from silk waste, not put for retail sale.	Free	Free	9%	Free	651.93	kg
5006.00.00	50.06 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Free	Free	9%	Free	651.94	kg
	50.07 Woven fabrics of silk or of silk waste.						
5007.10.00	- Fabrics of noil silk	Free	Free	9%	Free	654.11	kg
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Free	Free	9%	Free	654.13	kg
5007.90.00	- Other fabrics	Free	Free	9%	Free	654.19	kg

Section XI
Chapter 51
Notes

Chapter 51

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

Note.

1.- Throughout this Schedule :

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

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

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

5101	Wool, not carded or combed
5102	Fine or coarse animal hair, not carded or combed
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock
5104	Garnetted stock of wool or of fine or coarse animal hair
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)
5106	Yarn of carded wool, not put up for retail sale
5107	Yarn of combed wool, not put up for retail sale
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale
5109	Yarn of wool or of fine animal hair, put up for retail sale
5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale
5111	Woven fabrics of carded wool or of carded fine animal hair
5112	Woven fabrics of combed wool or of combed fine animal hair
5113	Woven fabrics of coarse animal hair or of horsehair

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	51.01 Wool, not carded or combed.						
	- Greasy, including fleece-washed wool :						
5101.11.00	- - Shorn wool	Free	Free	9%	Free	268.11	kg
5101.19.00	- - Other	Free	Free	9%	Free	268.19	kg
	- Degreased, not carbonised :						
5101.21.00	- - Shorn wool	Free	Free	9%	Free	268.21	kg
5101.29.00	- - Other	Free	Free	9%	Free	268.21	kg
5101.30.00	- Carbonised	Free	Free	9%	Free	268.29	kg
	51.02 Fine or coarse animal hair, not carded or combed.						
	- Fine animal hair :						
5102.11.00	- - Of Kashmir (cashmere) goats	Free	Free	9%	Free	268.30	kg
5102.19.00	- - Other	Free	Free	9%	Free	268.3	kg
5102.20.00	- Coarse animal hair	Free	Free	9%	Free	268.5	kg
	51.03 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.						
5103.10.00	- Noils of wool or of fine animal hair	Free	Free	9%	Free	268.63	kg
5103.20.00	- Other waste of wool or of fine animal hair	Free	Free	9%	Free	268.69	kg
5103.30.00	- Waste of coarse animal hair	Free	Free	9%	Free	268.69	kg
5104.00.00	**51.04 Garnetted stock of wool or of fine or coarse animal hair.**	Free	Free	9%	Free	268.62	kg
	51.05 Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).						
5105.10.00	- Carded wool	Free	Free	9%	Free	268.71	kg
	- Wool tops and other combed wool :						
5105.21.00	- - Combed wool in fragments	Free	Free	9%	Free	268.71	kg

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Chapter 51
51.06/51.10

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5105.29.00	- - Other	Free	Free	9%	Free	268.73	kg
	- Fine animal hair, carded or combed :						
5105.31.00	- - Of Kashmir (cashmere) goats	Free	Free	9%	Free	268.77	kg
5105.39.00	- - Other	Free	Free	9%	Free	268.77	kg
5105.40.00	- Coarse animal hair, carded or combed	Free	Free	9%	Free	268.77	kg
	51.06 Yarn of carded wool, not put up for retail sale.						
5106.10.00	- Containing 85% or more by weight of wool	Free	Free	9%	Free	651.12	kg
5106.20.00	- Containing less than 85% by weight of wool	Free	Free	9%	Free	651.17	kg
	51.07 Yarn of combed wool, not put up for retail sale.						
5107.10.00	- Containing 85% or more by weight of wool	Free	Free	9%	Free	651.13	kg
5107.20.00	- Containing less than 85% by weight of wool	Free	Free	9%	Free	651.18	kg
	51.08 Yarn of fine animal hair (carded or combed), not put up for retail sale.						
5108.10.00	- Carded	Free	Free	9%	Free	651.14	kg
5108.20.00	- Combed	Free	Free	9%	Free	651.14	kg
	51.09 Yarn of wool or of fine animal hair, put up for retail sale.						
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	Free	Free	9%	Free	651.16	kg
5109.90.00	- Other	Free	Free	9%	Free	651.19	kg
5110.00.00	**51.10 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	Free	Free	9%	Free	651.15	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	51.11 Woven fabrics of carded wool or of carded fine animal hair.						
	- Containing 85% or more by weight of wool or of fine animal hair :						
5111.11.00	- - Of a weight not exceeding 300 g/m^2	Free	Free	9%	Free	654.21	kg
5111.19.00	- - Other	Free	Free	9%	Free	654.21	kg
5111.20.00	- Other, mixed mainly or solely with man-made filaments	Free	Free	9%	Free	654.31	kg
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	Free	Free	9%	Free	654.31	kg
5111.90.00	- Other	Free	Free	9%	Free	654.33	kg
	51.12 Woven fabrics of combed wool or of combed fine animal hair.						
	- Containing 85% or more by weight of wool or of wool or of fine animal hair :						
5112.11.00	- - Of a weight not exceeding 200 g/m^2	Free	Free	9%	Free	654.22	kg
5112.19.00	- - Other	Free	Free	9%	Free	654.22	kg
5112.20.00	- Other, mixed mainly or solely with man-made filaments	Free	Free	9%	Free	654.32	kg
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	Free	Free	9%	Free	654.32	kg
5112.90.00	- Other	Free	Free	9%	Free	654.34	kg
5113.00.00	**51.13 Woven fabrics of coarse animal hair or of horsehair.**	Free	Free	9%	Free	654.92	kg

Section XI
Chapter 52
Notes

Chapter 52

Cotton

Subheading Note.

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

5201	Cotton, not carded or combed
5202	Cotton waste (including yarn waste and garnetted stock)
5203	Cotton, carded or combed
5204	Cotton sewing thread, whether or not put up for retail sale
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale
5207	Cotton yarn (other than sewing thread) put up for retail sale
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2
5212	Other woven fabrics of cotton

Section XI
Chapter 52
52.01/52.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5201.00.00	**52.01 Cotton, not carded or combed.**	Free	Free	9%	Free	263.10	kg
	52.02 Cotton waste (including yarn waste and garnetted stock).						
5202.10.00	- Yarn waste (including thread waste)	Free	Free	9%	Free	263.31	kg
	- Other :						
5202.91.00	- - Garnetted stock	Free	Free	9%	Free	263.32	kg
5202.99.00	- - Other	Free	Free	9%	Free	263.39	kg
5203.00.00	**52.03 Cotton, carded or combed.**	Free	Free	9%	Free	263.40	kg
	52.04 Cotton sewing thread, whether or not put up for retail sale.						
	- Not put up for retail sale :						
5204.11.00	- - Containing 85% or more by weight of cotton	Free	Free	9%	Free	651.21	kg
5204.19.00	- - Other	Free	Free	9%	Free	651.21	kg
5204.20.00	- Put up for retail sale	Free	Free	9%	Free	651.22	kg
	52.05 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.						
	- Single yarn, of uncombed fibres :						
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free	9%	Free	651.31	kg
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free	9%	Free	651.33	kg
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free	9%	Free	651.33	kg

Section XI
Chapter 52

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free	9%	Free	651.33	kg
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free	9%	Free	651.33	kg
	- Single yarn, of combed fibres :						
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free	9%	Free	651.33	kg
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free	9%	Free	651.33	kg
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free	9%	Free	651.33	kg
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free	9%	Free	651.33	kg
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Free	Free	9%	Free	651.33	kg

Section XI
Chapter 52

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	Free	9%	Free	651.33	kg
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	Free	9%	Free	651.33	kg
	- Multiple (folded) or cabled yarn, of uncombed fibres :						
5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free	9%	Free	651.33	kg

Section XI
Chapter 52

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Multiple (folded) or cabled yarn, of combed fibres :						
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	Free	Free	9%	Free	651.33	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Free	Free	9%	Free	651.33	kg
	52.06 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.						
	- Single yarn, of uncombed fibres :						
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free	9%	Free	651.34	kg
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free	9%	Free	651.34	kg
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free	9%	Free	651.34	kg
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free	9%	Free	651.34	kg
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free	9%	Free	651.34	kg
	- Single yarn, of combed fibres :						
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free	9%	Free	651.34	kg

Section XI
Chapter 52

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free	9%	Free	651.34	kg
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free	9%	Free	651.34	kg
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free	9%	Free	651.34	kg
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free	9%	Free	651.34	kg
	- Multiple (folded) or cabled yarn, of uncombed fibres :						
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free	9%	Free	651.34	kg

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Chapter 52

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
	- Multiple (folded) or cabled yarn, of combed fibres :						
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free	9%	Free	651.34	kg
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free	9%	Free	651.34	kg

Section XI
Chapter 52
52.07/52.08

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	52.07 Cotton yarn (other than sewing thread) put up for retail sale.						
5207.10.00	- Containing 85% or more by weight of cotton	Free	Free	9%	Free	651.31	kg
5207.90.00	- Other	Free	Free	9%	Free	651.32	kg
	52.08 Woven fabrics of cotton, ontaining 85% or more by weight of cotton, weighing not more than 200 g/m².						
	- Unbleached :						
5208.11.00	- Plain weave, weighing not more than 100 g/m²	Free	Free	9%	Free	652.21	kg
5208.12.00	- - Plain weave, weighing more than 100 g/m²	Free	Free	9%	Free	652.21	kg
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.21	kg
5208.19.00	- - Other fabrics	Free	Free	9%	Free	652.21	kg
	- Bleached :						
5208.21.00	- - Plain weave, weighing not more than 100 g/m²	Free	Free	9%	Free	652.31	kg
5208.22.00	- - Plain weave, weighing more than 100 g/m²	Free	Free	9%	Free	652.31	kg
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.31	kg
5208.29.00	- - Other fabrics	Free	Free	9%	Free	652.31	kg
	- Dyed :						
5208.31.00	- - Plain weave, weighing not more than 100 g/m²	Free	Free	9%	Free	652.32	kg
5208.32.00	- - Plain weave, weighing more than 100 g/m²	Free	Free	9%	Free	652.32	kg
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.32	kg
5208.39.00	- - Other fabrics	Free	Free	9%	Free	652.32	kg

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of yarns of different colours :						
5208.41.00	- - Plain weave, weighing not more than 100 g/m^2	Free	Free	9%	Free	652.33	kg
5208.42.00	- - Plain weave, weighing more than 100 g/m^2	Free	Free	9%	Free	652.33	kg
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.33	kg
5208.49.00	- - Other fabrics	Free	Free	9%	Free	652.33	kg
	- Printed :						
5208.51.00	- - Plain weave, weighing not more than 100 g/m^2	Free	Free	9%	Free	652.34	kg
5208.52.00	- - Plain weave, weighing more than 100 g/m^2	Free	Free	9%	Free	652.34	kg
5208.59.00	- - Other fabrics	Free	Free	9%	Free	652.34	kg
	52.09 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m^2.						
	- Unbleached :						
5209.11.00	- - Plain weave	Free	Free	9%	Free	652.22	kg
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.22	kg
5209.19.00	- - Other fabrics	Free	Free	9%	Free	652.22	kg
	- Bleached :						
5209.21.00	- - Plain weave	Free	Free	9%	Free	652.41	kg
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.41	kg
5209.29.00	- - Other fabrics	Free	Free	9%	Free	652.41	kg

Section XI
Chapter 52
52.10

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Dyed :						
5209.31.00	- - Plain weave	Free	Free	9%	Free	652.42	kg
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.42	kg
5209.39.00	- - Other fabrics	Free	Free	9%	Free	652.42	kg
	- Of yarns of different colours :						
5209.41.00	- - Plain weave	Free	Free	9%	Free	652.44	kg
5209.42.00	- - Denim	Free	Free	9%	Free	652.44	kg
5209.43.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.44	kg
5209.49.00	- - Other fabrics	Free	Free	9%	Free	652.44	kg
	- Printed :						
5209.51.00	- - Plain weave	Free	Free	9%	Free	652.45	kg
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.45	kg
5209.59.00	- - Other fabrics	Free	Free	9%	Free	652.45	kg
	52.10 Woven fabrics of cotton, ontaining less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m².						
	- Unbleached :						
5210.11.00	- - Plain weave	Free	Free	9%	Free	652.23	kg
5210.19.00	- - Other fabrics	Free	Free	9%	Free	652.23	kg

Section XI
Chapter 52

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Bleached :						
5210.21.00	- - Plain weave	Free	Free	9%	Free	652.51	kg
5210.29.00	- - Other fabrics	Free	Free	9%	Free	652.51	kg
	- Dyed :						
5210.31.00	- - Plain weave	Free	Free	9%	Free	652.52	kg
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.52	kg
5210.39.00	- - Other fabrics	Free	Free	9%	Free	652.52	kg
	- Of yarns of different colours :						
5210.41.00	- - Plain weave	Free	Free	9%	Free	652.53	kg
5210.49.00	- - Other fabrics	Free	Free	9%	Free	652.53	kg
	- Printed :						
5210.51.00	- - Plain weave	Free	Free	9%	Free	652.54	kg
5210.59.00	- - Other fabrics	Free	Free	9%	Free	652.54	kg

Section XI
Chapter 52
52.11

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	52.11 Woven fabric of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m².						
	- Unbleached :						
5211.11.00	- - Plain weave	Free	Free	9%	Free	652.24	kg
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.24	kg
5211.19.00	- - Other fabrics	Free	Free	9%	Free	652.24	kg
5211.20.00	- Bleached	Free	Free	9%	Free	652.61	kg
	- Dyed :						
5211.31.00	- - Plain weave	Free	Free	9%	Free	652.62	kg
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.62	kg
5211.39.00	- - Other fabrics	Free	Free	9%	Free	652.62	kg
	- Of yarns of different colours :						
5211.41.00	- - Plain weave	Free	Free	9%	Free	652.64	kg
5211.42.00	- - Denim	Free	Free	9%	Free	652.63	kg
5211.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.64	kg
5211.49.00	- - Other fabrics	Free	Free	9%	Free	652.64	kg

Section XI
Chapter 52
52.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Printed :						
5211.51.00	- - Plain weave	Free	Free	9%	Free	652.65	kg
5211.52.00	- - 3-thread or 4-thread twill, including cross twill	Free	Free	9%	Free	652.65	kg
5211.59.00	- - Other fabrics	Free	Free	9%	Free	652.65	kg
	52.12 Other woven fabrics of cotton.						
	- Weighing not more than 200g/m^2 :						
5212.11.00	- - Unbleached	Free	Free	9%	Free	652.25	kg
5212.12.00	- - Bleached	Free	Free	9%	Free	652.91	kg
5212.13.00	- - Dyed	Free	Free	9%	Free	652.92	kg
5212.14.00	- - Of yarns of different colours	Free	Free	9%	Free	652.93	kg
5212.15.00	- - Printed	Free	Free	9%	Free	652.94	kg
	- Weighing more than 200g/m^2 :						
5212.21.00	- - Unbleached	Free	Free	9%	Free	652.26	kg
5212.22.00	- - Bleached	Free	Free	9%	Free	652.95	kg
5212.23.00	- - Dyed	Free	Free	9%	Free	652.96	kg
5212.24.00	- - Of yarns of different colours	Free	Free	9%	Free	652.97	kg
5212.25.00	- - Printed	Free	Free	9%	Free	652.98	kg

Section XI
Chapter 53
Notes

Chapter 53

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

5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
5302	True hemp *(Cannabis sativa L.)*, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)
5305	Coconut, abaca (manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)
5306	Flax yarn
5307	Yarn of jute or of other textile bast fibres of Heading 53.03
5308	Yarn of other vegetable textile fibres; paper yarn
5309	Woven fabrics of flax
5310	Woven fabrics of jute or of other textile bast fibres of Heading53.03
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn

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Section XI
Chapter 53
53.01/53.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	53.01 Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).						
5301.10.00	- Flax, raw or retted	Free	Free	9%	Free	265.11	kg
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :						
5301.21.00	- - Broken or scutched	Free	Free	9%	Free	265.12	kg
5301.29.00	- - Other	Free	Free	9%	Free	265.12	kg
5301.30.00	- Flax tow and waste	Free	Free	9%	Free	265.13	kg
	53.02 True hemp *(Cannabis sativa L.)*, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).						
5302.10.00	- True hemp, raw or retted	Free	Free	9%	Free	265.21	kg
5302.90.00	- Other	Free	Free	9%	Free	265.29	kg
	53.03 Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).						
5303.10.00	- Jute and other textile bast fibres, raw or retted	Free	Free	9%	Free	264.1	kg
5303.90.00	- Other	Free	Free	9%	Free	264.9	kg
5305.00.00	**53.05 Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	Free	Free	9%	Free	265.8	kg

Section XI
Chapter 53
53.06/53.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	53.06 Flax yarn.						
5306.10.00	- Single	Free	Free	9%	Free	651.96	kg
5306.20.00	- Multiple (folded) or cabled	Free	Free	9%	Free	651.96	kg
	53.07 Yarn of jute or of other textile bast fibres of heading 53.03.						
5307.10.00	- Single	Free	Free	9%	Free	651.97	kg
5307.20.00	- Multiple (folded) or cabled	Free	Free	9%	Free	651.97	kg
	53.08 Yarn of other vegetable textile fibres; paper yarn.						
5308.10.00	- Coir yarn	Free	Free	9%	Free	651.99	kg
5308.20.00	- True hemp yarn	Free	Free	9%	Free	651.99	kg
5308.90.00	- Other	Free	Free	9%	Free	651.99	kg
	53.09 Woven fabrics of flax.						
	- Containing 85% or more by weight of flax :						
5309.11.00	- - Unbleached or bleached	Free	Free	9%	Free	654.41	kg
5309.19.00	- - Other	Free	Free	9%	Free	654.41	kg
	- Containing less than 85% by weight of flax :						
5309.21.00	- - Unbleached or bleached	Free	Free	9%	Free	654.42	kg
5309.29.00	- - Other	Free	Free	9%	Free	654.42	kg
	53.10 Woven fabrics of jute or of other textile bast fibres of heading 53.03.						
5310.10.00	- Unbleached	Free	Free	9%	Free	654.51	kg
5310.90.00	- Other	Free	Free	9%	Free	654.5	kg
5311.00.00	**53.11 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	Free	Free	9%	Free	654.93	kg

Chapter 54

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

Notes.

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

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

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

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

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

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

5401	Sewing thread of man-made filaments, whether or not put up for retail sale
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm
5406	Man-made filament yarn (other than sewing thread), put up for retail sale
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of Heading 54.04
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of Heading 54.05

Section XI
Chapter 54
54.01/54.02

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	54.01 Sewing thread of man-made filaments, for retail sale whether or not put up.						
5401.10.00	- Of synthetic filaments	Free	Free	9%	Free	651.41	kg
5401.20.00	- Of artificial filament	Free	Free	9%	Free	651.42	kg
	54.02 Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.						
	- High tenacity yarn of nylon or other polyamides whether or not textured:						
5402.11.00	- - Of aramids	Free	Free	9%	Free	651.62	kg
5402.19.00	- - Other	Free	Free	9%	Free	651.62	kg
5402.20.00	- High tenacity yarn of Polyesters, whether or not textured	Free	Free	9%	Free	651.62	kg
	- Textured yarn :						
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Free	Free	9%	Free	651.51	kg
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	Free	Free	9%	Free	651.51	kg
5402.33.00	- - Of polyesters	Free	Free	9%	Free	651.52	kg
5402.34.00	- - Of polypropylene	Free	Free	9%	Free	651.59	kg
5402.39.00	- - Other	Free	Free	9%	Free	651.59	kg
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :						
5402.44.00	- - Elastomeric	Free	Free	9%	Free	651.63	kg
5402.45.00	- - Other, of nylon or other polyamides	Free	Free	9%	Free	651.63	kg
5402.46.00	- - Other, of polyesters, partially oriented	Free	Free	9%	Free	651.63	kg
5402.47.00	- - Other, of polyesters	Free	Free	9%	Free	651.63	kg
5402.48.00	- - Other, of polypropylene	Free	Free	9%	Free	651.63	kg
5402.49.00	- - Other	Free	Free	9%	Free	651.63	kg

Section XI
Chapter 54
54.03

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other yarn, single, with a twist exceeding 50 turns per metre :						
5402.51.00	- - Of nylon or other polyamides	Free	Free	9%	Free	651.64	kg
5402.52.00	- - Of polyesters	Free	Free	9%	Free	651.64	kg
5402.53.00	- - Of polypropylene	Free	Free	9%	Free	651.64	kg
5402.59.00	- - Other	Free	Free	9%	Free	651.64	kg
	- Other yarn, multiple (folded or cabled) :						
5402.61.00	- - Of nylon or other polyamides	Free	Free	9%	Free	651.69	kg
5402.62.00	- - Of polyesters	Free	Free	9%	Free	651.69	kg
5402.63.00	- - Of polypropylene	Free	Free	9%	Free	651.69	kg
5402.69.00	- - Other	Free	Free	9%	Free	651.69	kg
	54.03 Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.						
5403.10.00	- High tenacity yarn of viscose rayon	Free	Free	9%	Free	651.73	kg
	- Other yarn, single :						
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Free	Free	9%	Free	651.74	kg
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	Free	Free	9%	Free	651.75	kg
5403.33.00	- - Of cellulose acetate	Free	Free	9%	Free	651.75	kg
5403.39.00	- - Other	Free	Free	9%	Free	651.75	kg
	- Other yarn, multiple (folded) or cabled :						
5403.41.00	- - Of viscose rayon	Free	Free	9%	Free	651.76	kg
5403.42.00	- - Of cellulose acetate	Free	Free	9%	Free	651.76	kg
5403.49.00	- - Other	Free	Free	9%	Free	651.76	kg

Section XI
Chapter 54
54.04/54.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	54.04 Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.						
	- Monofilament :						
5404.11.00	- - Elastomeric	Free	Free	9%	Free	651.88	kg
5404.12.00	- - Other, of polypropylene	Free	Free	9%	Free	651.88	kg
5404.19.00	- - Other	Free	Free	9%	Free	651.88	kg
5404.90.00	- Other	Free	Free	9%	Free	651.88	kg
5405.00.00	**54.05 Artificial monofilament of 67 decitex or more and of which no across-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.**	Free	Free	9%	Free	651.77	kg
5406.00.00	**54.06 Man-made filament yarn (other than sewing thread), put up for retail sale.**	Free	Free	9%	Free	651.78	kg
	54.07 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.						
5407.10.00	- Woven fabric obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Free	Free	9%	Free	653.11	kg

Section XI
Chapter 54

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5407.20	- Woven fabrics obtained from strips or the like						
5407.20.10	- - - Woven fabrics, whether or not in tubular form	Free	Free	9%	Free	653.12	kg
5407.20.90	- - - Other	Free	Free	9%	Free	653.12	kg
5407.30	- Fabrics specified in Note 9 to Section XI						
5407.30.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	Free	Free	9%	Free	653.13	kg
5407.30.90	- - - Other	Free	Free	9%	Free	653.13	kg
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :						
5407.41.00	- - Unbleached or bleached	Free	Free	9%	Free	653.14	kg
5407.42.00	- - Dyed	Free	Free	9%	Free	653.14	kg
5407.43.00	- - Of yarns of different colours	Free	Free	9%	Free	653.14	kg
5407.44.00	- - Printed	Free	Free	9%	Free	653.14	kg
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments :						
5407.51.00	- - Unbleached or bleached	Free	Free	9%	Free	653.15	kg
5407.52.00	- - Dyed	Free	Free	9%	Free	653.15	kg
5407.53.00	- - Of yarns of different colours	Free	Free	9%	Free	653.15	kg
5407.54.00	- - Printed	Free	Free	9%	Free	653.15	kg
	- Other woven fabrics, containing 85% or more by weight of polyester filaments :						
5407.61.00	- - Containing 85% or more by weight of non-textured polyester filaments	Free	Free	9%	Free	653.16	kg
5407.69.00	- - Other	Free	Free	9%	Free	653.16	kg

Section XI
Chapter 54

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments :						
5407.71.00	- - Unbleached or bleached	Free	Free	9%	Free	653.17	kg
5407.72.00	- - Dyed	Free	Free	9%	Free	653.17	kg
5407.73.00	- - Of yarns of different colours	Free	Free	9%	Free	653.17	kg
5407.74.00	- - Printed	Free	Free	9%	Free	653.17	kg
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :						
5407.81.00	- - Unbleached or bleached	Free	Free	9%	Free	653.18	kg
5407.82.00	- - Dyed	Free	Free	9%	Free	653.18	kg
5407.83.00	- - Of yarns of different colours	Free	Free	9%	Free	653.18	kg
5407.84.00	- - Printed	Free	Free	9%	Free	653.18	kg
	- Other woven fabrics :						
5407.91	- - Unbleached or bleached						
5407.91.10	- - - Whether or not in tubular form	Free	Free	9%	Free	653.19	kg
5407.91.90	- - - Other	Free	Free	9%	Free	653.19	kg
5407.92	- - Dyed						
5407.92.10	- - - Whether or not in tubular form	Free	Free	9%	Free	653.19	kg
5407.92.90	- - - Other	Free	Free	9%	Free	653.19	kg
5407.93	- - Of yarn of different colours						
5407.93.10	- - - Whether or not in tubular form	Free	Free	9%	Free	653.19	kg
5407.93.90	- - - Other	Free	Free	9%	Free	653.19	kg
5407.94	- - Printed						
5407.94.10	- - - Whether or not in tubular form	Free	Free	9%	Free	653.19	kg
5407.94.90	- - - Other	Free	Free	9%	Free	653.19	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	54.08 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.						
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	Free	Free	9%	Free	653.51	kg
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :						
5408.21	- - Unbleached or bleached						
5408.21.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	Free	Free	9%	Free	653.52	kg
5408.21.90	- - - Other	Free	Free	9%	Free	653.52	kg
5408.22	- - Dyed						
5408.22.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	Free	Free	9%	Free	653.52	kg
5408.22.90	- - - Other	Free	Free	9%	Free	653.52	kg
5408.23	- - Of yarns of different colours						
5408.23.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	Free	Free	9%	Free	653.52	kg
5408.23.90	- - - Other	Free	Free	9%	Free	653.52	kg
5408.24	- - Printed						
5408.24.10	- - - Woven fabrics, whether or not in tubular form, obtained from strips or the like	Free	Free	9%	Free	653.52	kg
5408.24.90	- - - Other	Free	Free	9%	Free	653.52	kg

Section XI
Chapter 54

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other woven fabrics :						
5408.31	- - Unbleached or bleached						
5408.31.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	Free	Free	9%	Free	653.59	kg
5408.31.90	- - - Other	Free	Free	9%	Free	653.59	kg
5408.32	- - Dyed						
5408.32.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	Free	Free	9%	Free	653.59	kg
5408.32.90	- - - Other	Free	Free	9%	Free	653.59	kg
5408.33	- - Of yarn of different colours						
5408.33.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	Free	Free	9%	Free	653.59	kg
5408.33.90	- - - Other	Free	Free	9%	Free	653.59	kg
5408.34	- - Printed						
5408.34.10	- - - Woven fabrics, whether or not in tubular form obtained from strips or the like	Free	Free	9%	Free	653.59	kg
5408.34.90	- - - Other	Free	Free	9%	Free	653.59	kg

Chapter 55

Man-made staple fibres

Note.

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

(a) Length of tow exceeding 2m;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 67 decitex;

(d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) Total measurement of tow more than 20,000 decitex.

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

5501	Synthetic filament tow
5502	Artificial filament tow
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2
5515	Other woven fabrics of synthetic staple fibres
5516	Woven fabrics of artificial staple fibres

Section XI
Chapter 55
55.01/55.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	55.01 Synthetic filament tow.						
	- Of nylon or other Polyamides						
● 5501.11.00	- - Of aramids	Free	Free	9%	Free	266.62	kg
● 5501.19.00	- - Other	Free	Free	9%	Free	266.62	kg
5501.20.00	- Of polyesters	Free	Free	9%	Free	266.62	kg
5501.30.00	- Acrylic or modacrylic	Free	Free	9%	Free	266.63	kg
5501.40.00	- Of polypropylene	Free	Free	9%	Free	266.69	kg
5501.90.00	- Other	Free	Free	9%	Free	266.69	kg
	55.02 Artificial filament tow.						
5502.10.00	- - Of cellulose actetate	Free	Free	9%	Free	267.12	kg
5502.90.00	- - Other	Free	Free	9%	Free	267.12	kg
	55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning.						
	- Of nylon or other polyamides :						
5503.11.00	- - Of aramids	Free	Free	9%	Free	266.51	kg
5503.19.00	- - Other	Free	Free	9%	Free	266.51	kg
5503.20.00	- Of polyesters	Free	Free	9%	Free	266.52	kg
5503.30.00	- Acrylic or modacrylic	Free	Free	9%	Free	266.53	kg
5503.40.00	- Of polypropylene	Free	Free	9%	Free	266.59	kg
5503.90.00	- Other	Free	Free	9%	Free	266.59	kg
	55.04 Artificial staple fibres, not carded, combed or otherwise processed for spinning.						
5504.10.00	- Of viscose rayon	Free	Free	9%	Free	267.11	kg
5504.90.00	- Other	Free	Free	9%	Free	267.11	kg
	55.05 Waste (including noils, yarn waste and garnetted stock) of man-made fibres.						
5505.10.00	- Of synthetic fibres	Free	Free	9%	Free	267.21	kg
5505.20.00	- Of artificial fibres	Free	Free	9%	Free	267.22	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	55.06 Synthetic staple fibres, carded, combed or otherwise processed for spinning.						
5506.10.00	- Of nylon or other polyamides	Free	Free	9%	Free	266.71	kg
5506.20.00	- Of polyesters	Free	Free	9%	Free	266.72	kg
5506.30.00	- Acrylic or modacrylic	Free	Free	9%	Free	266.73	kg
5506.40.00	- Of polypropelyene	Free	Free	9%	Free	266.73	kg
5506.90.00	- Other	Free	Free	9%	Free	266.79	kg
5507.00.00	**55.07 Artificial staple fibres, carded, combed or otherwise processed for spinning.**	Free	Free	9%	Free	267.13	kg
	55.08 Sewing thread of man-made staple fibres, whether or not put up for retail sale.						
5508.10.00	- Of synthetic staple fibres	Free	Free	9%	Free	651.43	kg
5508.20.00	- Of artificial staple fibres	Free	Free	9%	Free	651.44	kg
	55.09 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.						
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides :						
5509.11.00	- - Single yarn	Free	Free	9%	Free	651.82	kg
5509.12.00	- - Multiple (folded) or cabled yarn	Free	Free	9%	Free	651.82	kg
	- Containing 85% or more by weight of polyester staple fibres :						
5509.21.00	- - Single yarn	Free	Free	9%	Free	651.82	kg
5509.22.00	- - Multiple (folded) or cabled yarn	Free	Free	9%	Free	651.82	kg

Section XI
Chapter 55

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Containing 85% or more by weight of acrylic or modacrylic staple :						
5509.31.00	- - Single yarn	Free	Free	9%	Free	651.82	kg
5509.32.00	- - Multiple (folded) or cabled yarn	Free	Free	9%	Free	651.82	kg
	- Other yarn, containing 85% or more by weight of synthetic staple fibres :						
5509.41.00	- - Single yarn	Free	Free	9%	Free	651.82	kg
5509.42.00	- - Multiple (folded) or cabled yarn	Free	Free	9%	Free	651.82	kg
	- Other yarn, of polyester staple fibres :						
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	Free	Free	9%	Free	651.84	kg
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	Free	Free	9%	Free	651.84	kg
5509.53.00	- - Mixed mainly or solely with cotton	Free	Free	9%	Free	651.84	kg
5509.59.00	- - Other	Free	Free	9%	Free	651.84	kg
	- Other yarn, of acrylic or modacrylic staple fibres :						
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	Free	Free	9%	Free	651.84	kg
5509.62.00	- - Mixed mainly or solely with cotton	Free	Free	9%	Free	651.84	kg
5509.69.00	- - Other	Free	Free	9%	Free	651.84	kg
	- Other yarn :						
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	Free	Free	9%	Free	651.84	kg
5509.92.00	- - Mixed mainly or solely with cotton	Free	Free	9%	Free	651.84	kg
5509.99.00	- - Other	Free	Free	9%	Free	651.84	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	55.10 Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.						
	- Containing 85% or more by weight of artificial staple fibres :						
5510.11.00	- - Single yarn	Free	Free	9%	Free	651.86	kg
5510.12.00	- - Multiple (folded) or cabled yarn	Free	Free	9%	Free	651.86	kg
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	Free	Free	9%	Free	651.87	kg
5510.30.00	- Other yarn, mixed mainly or solely with cotton	Free	Free	9%	Free	651.87	kg
5510.90.00	- Other yarn	Free	Free	9%	Free	651.87	kg
	55.11 Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.						
5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	Free	Free	9%	Free	651.81	kg
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	Free	Free	9%	Free	651.83	kg
5511.30.00	- Of artificial staple fibres	Free	Free	9%	Free	651.85	kg

Section XI
Chapter 55
55.12/55.13

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	55.12 Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.						
	- Containing 85% or more by weight of polyester staple fibres :						
5512.11.00	- - Unbleached or bleached	Free	Free	9%	Free	653.21	kg
5512.19.00	- - Other	Free	Free	9%	Free	653.21	kg
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :						
5512.21.00	- - Unbleached or bleached	Free	Free	9%	Free	653.25	kg
5512.29.00	- - Other	Free	Free	9%	Free	653.25	kg
	- Other :						
5512.91.00	- - Unbleached or bleached	Free	Free	9%	Free	653.29	kg
5512.99.00	- - Other	Free	Free	9%	Free	653.29	kg
	55.13 Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m^2.						
	- Unbleached or bleached :						
5513.11.00	- - Of polyester staple fibres, plain weave	Free	Free	9%	Free	653.31	kg
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free	9%	Free	653.31	kg
5513.13.00	- - Other woven fabrics of polyester staple fibres	Free	Free	9%	Free	653.31	kg
5513.19.00	- - Other woven fabrics	Free	Free	9%	Free	653.32	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Dyed :						
5513.21.00	- - Of polyester staple fibres, plain weave	Free	Free	9%	Free	653.31	kg
5513.23.00	- - Other woven fabrics of polyester staple fibres	Free	Free	9%	Free	653.31	kg
5513.29.00	- - Other woven fabrics	Free	Free	9%	Free	653.32	kg
	- Of yarns of different colours :						
5513.31.00	- - Of polyester staple fibres, plain weave	Free	Free	9%	Free	653.31	kg
5513.39.00	- - Other woven fabrics	Free	Free	9%	Free	653.32	kg
	- Printed :						
5513.41.00	- - Of polyester staple fibres, plain weave	Free	Free	9%	Free	653.31	kg
5513.49.00	- - Other woven fabrics	Free	Free	9%	Free	653.32	kg
	55.14 Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding 170g/m^2 .						
	- Unbleached or bleached :						
5514.11.00	- - Of polyester staple fibres, plain weave	Free	Free	9%	Free	653.33	kg
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free	9%	Free	653.33	kg
5514.19.00	- - Other woven fabrics	Free	Free	9%	Free	653.34	kg
	- Dyed :						
5514.21.00	- - Of polyester staple fibres,plain weave	Free	Free	9%	Free	653.33	kg
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free	9%	Free	653.33	kg
5514.23.00	- - Other woven fabrics of polyester staple fibres	Free	Free	9%	Free	653.33	kg
5514.29.00	- - Other woven fabrics	Free	Free	9%	Free	653.34	kg
5514.30.00	- Of yarns of different colours	Free	Free	9%	Free	653.34	kg
	- Printed :						

Section XI
Chapter 55
55.15/55.16

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5514.41.00	- - Of polyester staple fibres, plain weave	Free	Free	9%	Free	653.33	kg
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free	9%	Free	653.33	kg
5514.43.00	- - Other woven fabrics of polyester staple fibres	Free	Free	9%	Free	653.33	kg
5514.49.00	- - Other woven fabrics	Free	Free	9%	Free	653.34	kg
	55.15 Other woven fabrics of synthetic staple fibres.						
	- Of polyester staple fibres :						
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	Free	Free	9%	Free	653.43	kg
5515.12.00	- - Mixed mainly or solely with man-made filaments	Free	Free	9%	Free	653.42	kg
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	Free	Free	9%	Free	653.41	kg
5515.19.00	- - Other	Free	Free	9%	Free	653.43	kg
	- Of acrylic or modacrylic staple fibres :						
5515.21.00	- - Mixed mainly or solely with man-made filaments	Free	Free	9%	Free	653.42	kg
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	Free	Free	9%	Free	653.41	kg
5515.29.00	- - Other	Free	Free	9%	Free	653.43	kg
	- Other woven fabrics :						
5515.91.00	- - Mixed mainly or solely with man-made filaments	Free	Free	9%	Free	653.42	kg
5515.99.00	- - Other	Free	Free	9%	Free	653.43	kg
	55.16 Woven fabrics of artificial staple fibres.						
	- Containing 85% or more by weight of artificial staple fibres :						
5516.11.00	- - Unbleached or bleached	Free	Free	9%	Free	653.6	kg
5516.12.00	- - Dyed	Free	Free	9%	Free	653.6	kg
5516.13.00	- - Of yarns of different colours	Free	Free	9%	Free	653.6	kg
5516.14.00	- - Printed	Free	Free	9%	Free	653.6	kg

Section XI
Chapter 55

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :						
5516.21.00	- - Unbleached or bleached	Free	Free	9%	Free	653.83	kg
5516.22.00	- - Dyed	Free	Free	9%	Free	653.83	kg
5516.23.00	- - Of yarns of different colours	Free	Free	9%	Free	653.83	kg
5516.24.00	- - Printed	Free	Free	9%	Free	653.83	kg
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :						
5516.31.00	- - Unbleached or bleached	Free	Free	9%	Free	653.82	kg
5516.32.00	- - Dyed	Free	Free	9%	Free	653.82	kg
5516.33.00	- - Of yarns of different colours	Free	Free	9%	Free	653.82	kg
5516.34.00	- - Printed	Free	Free	9%	Free	653.82	kg
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or or solely with cotton :						
5516.41.00	- - Unbleached or bleached	Free	Free	9%	Free	653.81	kg
5516.42.00	- - Dyed	Free	Free	9%	Free	653.81	kg
5516.43.00	- - Of yarns of different colours	Free	Free	9%	Free	653.81	kg
5516.44.00	- - Printed	Free	Free	9%	Free	653.81	kg
	- Other :						
5516.91.00	- - Unbleached or bleached	Free	Free	9%	Free	653.89	kg
5516.92.00	- - Dyed	Free	Free	9%	Free	653.89	kg
5516.93.00	- - Of yarns of different colours	Free	Free	9%	Free	653.89	kg
5516.94.00	- - Printed	Free	Free	9%	Free	653.89	kg

Section XI
Chapter 56
Notes

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 (diapers) and napkin liners and similar articles of heading 96.19.

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

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps
5602	Felt, whether or not impregnated, coated, covered or laminated
5603	Nonwovens, whether or not impregnated, coated, covered or laminated
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal
5606	Gimped yarn, and strip and the like of heading No 54.04 or 54.05, gimped (other than those of 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
5609	Articles of yarn, strip or the like of Heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included

Section XI
Chapter 56
56.01/56.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	56.01 Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.						
	- Wadding of textile materials other and articles thereof :						
5601.21	- - Of cotton						
5601.21.10	- - - Wadding	5%	Free	9%	Free	657.71	kg
5601.21.90	- - - Other articles of wadding	5%	Free	9%	Free	657.71	kg
5601.22	- - Of man-made fibres						
5601.22.10	- - - Wadding	5%	Free	9%	Free	657.71	kg
5601.22.90	- - - Other articles of wadding	5%	Free	9%	Free	657.71	kg
5601.29	- - Other						
5601.29.10	- - - Wadding	5%	Free	9%	Free	657.71	kg
5601.29.90	- - - Other articles of wadding	5%	Free	9%	Free	657.71	kg
5601.30.00	- Textile flock and dust and mill neps	5%	Free	9%	Free	657.71	kg
	56.02 Felt, whether or not impregnated, coated, covered or laminated.						
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	5%	Free	9%	Free	657.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other felt, not impregnated, coated, covered or laminated :						
5602.21.00	- - Of wool or fine animal hair	5%	Free	9%	Free	657.12	kg
5602.29.00	- - Of other textile materials	5%	Free	9%	Free	657.12	kg
5602.90.00	- Other	5%	Free	9%	Free	657.19	kg
	56.03 Nonwovens, whether or not impregnated, coated, covered or laminated.						
	- Of man-made filaments :						
5603.11.00	- - Weighing not more than 25 g/m^2	5%	Free	9%	Free	657.2	kg
5603.12.00	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	Free	9%	Free	657.2	kg
5603.13.00	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%	Free	9%	Free	657.2	kg
5603.14.00	- - Weighing more than 150 g/m^2	5%	Free	9%	Free	657.2	kg
	- Other :						
5603.91.00	- - Weighing not more than 25 g/m^2	5%	Free	9%	Free	657.2	kg
5603.92.00	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	Free	9%	Free	657.2	kg
5603.93.00	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%	Free	9%	Free	657.2	kg
5603.94.00	- - Weighing more than 150 g/m^2	5%	Free	9%	Free	657.2	kg

Section XI
Chapter 56
56.04/56.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	56.04 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.						
5604.10.00	- Rubber thread and cord, textile covered	5%	Free	9%	Free	657.81	kg
5604.90.00	- Other	5%	Free	9%	Free	657.89	kg
5605.00.00	**56.05 Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**	5%	Free	9%	Free	651.91	kg
5606.00.00	**56.06 Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horse-hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	5%	Free	9%	Free	656.31	kg
	56.07 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not im-pregnated, coated, covered or sheathed with rubber or plastics.						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of sisal or other textile fibres of the genus *Agave* :						
5607.21.00	- - Binder or baler twine	15%	Free	9%	Free	657.51	kg
5607.29.00	- - Other	15%	Free	9%	Free	657.51	kg
	- Of polyethylene or polypropylene :						
5607.41.00	- - Binder or baler twine	32% or $2.00 per kg which ever is greater	15%	9%	Free	657.51	kg
5607.49.00	- - Other	32% or $2.00 per kg which ever is greater	15%	9%	Free	657.51	kg
5607.50.00	- Of other synthetic fibres	32% or $2.00 per kg which ever is greater	15%	9%	Free	651.51	kg
5607.90	- Other						
5607.90.10	- - - Of jute and other textile bast fibres of heading 53.03	5%	Free	9%	Free	651.51	kg
5607.90.90	- - - Other	32% or $2.00 per kg which ever is greater	15%	9%	Free	651.52	kg
	56.08 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.						
	- Of man-made textile materials :						
5608.11.00	- - Made up fishing nets	Free	Free	9%	Free	657.52	kg
5608.19.00	- - Others	Free	Free	9%	Free	657.52	kg
5608.90.00	- Others	Free	Free	9%	Free	657.52	kg

Section XI
Chapter 56
56.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5609.00.00	**56.09 Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables not elsewhere specified or included**	Free	Free	9%	Free	657.52	kg

Chapter 57

Carpets and other textile floor coverings

Notes.

1.- For the purposes of this chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This chapter does not cover floor covering underlays.

5701 Carpets and other textile floor coverings, knotted, whether or not made up

5702 Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar hand-woven rugs

5703 Carpets and other textile floor coverings (including turf), tufted, whether or not made up

5704 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up

5705 Other carpets and other textile floor coverings, whether or not made up

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Section XI
Chapter 57
57.01/57.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	57.01 Carpets and other textile floor coverings, knotted, whether or not made up.						
5701.10.00	- Of wool or fine animal hair	5%	Free	9%	Free	659.21	m^2
5701.90.00	- Of other textile materials	5%	Free	9%	Free	659.29	m^2
	57.02 Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up,including "kelem", "Schumacks", "karamanie" and similar hand-woven rugs.						
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5%	Free	9%	Free	659.3	m^2
5702.20.00	- Floor coverings of coconut fibres (coir)	5%	Free	9%	Free	659.59	m^2
	- Other, of pile construction, not made up :						
5702.31.00	- - Of wool or fine animal hair	5%	Free	9%	Free	659.51	m^2
5702.32.00	- - Of man-made textile materials	5%	Free	9%	Free	659.52	m^2
5702.39.00	- - Of other textile materials	5%	Free	9%	Free	659.59	m^2
	- Other, of pile construction, made up :						
5702.41.00	- - Of wool or fine animal hair	5%	Free	9%	Free	659.51	m^2
5702.42.00	- - Of man-made textile materials	5%	Free	9%	Free	659.52	m^2
5702.49.00	- - Of other textile materials	5%	Free	9%	Free	659.59	m^2

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5702.50.00	- Other, not of pile construction, not made up	5%	Free	9%	Free	659.53	kg
	- Other, not of pile construction, made up :						
5702.91.00	- - Of wool or fine animal hair	5%	Free	9%	Free	659.51	m^2
5702.92.00	- - Of man-made textile materials	5%	Free	9%	Free	659.52	m^2
5702.99.00	- - Of other textile materials	5%	Free	9%	Free	659.59	m^2
●	**57.03 Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**						
● 5703.10.00	- Of wool or fine animal hair	5%	Free	9%	Free	659.41	m^2
●	- Of nylon or other polyamides:						
● 5703.21.00	- Turf	5%	Free	9%	Free	659.41	m^2
● 5703.29.00	- Other	5%	Free	9%	Free	659.41	m^2
●	- Of other man-made textile materials:						
● 5703.31.00	- - Turf	5%	Free	9%	Free	659.41	m^2
● 5703.39.00	- - Other	5%	Free	9%	Free	659.41	m^2
● 5703.90.00	- Of other textile materials	5%	Free	9%	Free	659.41	m^2
	57.04 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.						
5704.10	- Tiles, having a maximum surface area of 0.3 m^2						
5704.20.00	- Tiles, having a maximum surface area exceeding of 0.3 m^2 but not exceeding 1 m^2	5%	Free	9%	Free	659.61	m^2
5704.90.00	- Other	5%	Free	9%	Free	659.61	m^2
5705.00.00	**57.05 Other carpets and other textile floor coverings, whether or not made up.**	5%	Free	9%	Free	659.69	m^2

Section XI
Chapter 58
Notes

Chapter 58

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

Notes.

1.- This chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net farbics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics " means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression " embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique' work of sequines, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

5801	Woven pile fabrics and chenille fabrics, other than fabrics of 5802 or 5806
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of 5806; tufted textile fabrics, other than products of 5703
5803	Gauze, other than narrow fabrics of 5806
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lacein the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006.
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
5806	Narrow woven fabrics, other than goods of 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included
5810	Embroidery in the piece, in strips or in motifs
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of 5810

Section XI
Chapter 58
58.01

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	58.01 Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.						
5801.10.00	- Of wool or fine animal hair	5%	Free	9%	Free	654.35	m^2
	- Of cotton :						
5801.21.00	- - Uncut weft pile fabrics	5%	Free	9%	Free	652.14	m^2
5801.22.00	- - Cut corduroy	5%	Free	9%	Free	652.15	m^2
5801.23.00	- - Other weft pile fabrics	5%	Free	9%	Free	652.15	m^2
5801.26.00	- - Chenille fabrics	5%	Free	9%	Free	652.15	m^2
5801.27.00	- - Warp pile fabrics	5%	Free	9%	Free	625.15	m^2
	- Of man-made fibres :						
5801.31.00	- - Uncut weft pile fabrics	5%	Free	9%	Free	653.91	m^2
5801.32.00	- - Cut corduroy	5%	Free	9%	Free	653.93	m^2
5801.33.00	- - Other weft pile fabrics	5%	Free	9%	Free	653.93	m^2
5801.36.00	- - Chenille fabrics	5%	Free	9%	Free	653.93	m^2
5801.37.00	- - Warp pile fabrics	5%	Free	9%	Free	653.93	m^2
5801.90.00	- Of other textile materials	5%	Free	9%	Free	654.95	m^2

Section XI
Chapter 58
58.02/58.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	58.02 Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.						
● 5802.10.00	- Terry towelling and similar woven terry fabrics, of cotton	5%	Free	9%	Free	652.12	kg
5802.11.00	- - Unbleached	5%	Free	9%	Free	652.12	kg
5802.19.00	- - Other	5%	Free	9%	Free	652.13	kg
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	5%	Free	9%	Free	654.96	kg
5802.30.00	- Tufted textile fabrics	5%	Free	9%	Free	654.97	kg
5803.00.00	**58.03 Gauze, other than narrow fabrics of heading 58.06.**	5%	Free	9%	Free	652.94	kg
	58.04 Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.						
5804.10.00	- Tulles and other net fabrics	5%	Free	9%	Free	656.41	kg
	- Mechanically made lace :						
5804.21.00	- - Of man-made fibres	5%	Free	9%	Free	656.42	kg
5804.29.00	- - Of other textile materials	5%	Free	9%	Free	656.42	kg
5804.30.00	- Hand-made lace	5%	Free	9%	Free	656.43	kg

Section XI
Chapter 58
58.05/58.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5805.00.00	**58.05 Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	15%	Free	9%	Free	658.91	kg
	58.06 Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).						
5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	Free	9%	Free	656.11	kg
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	Free	9%	Free	656.12	kg
	- Other woven fabrics :						
5806.31.00	- - Of cotton	5%	Free	9%	Free	656.13	kg
5806.32.00	- - Of man-made fibres	5%	Free	9%	Free	656.13	kg
5806.39.00	- - Of other textile materials	5%	Free	9%	Free	656.13	kg
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	Free	9%	Free	656.14	kg
	58.07 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroided.						
5807.10.00	- Woven	5%	Free	9%	Free	656.21	kg
5807.90.00	- Other	5%	Free	9%	Free	656.29	kg

Section XI
Chapter 58
58.08/58.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	58.08 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.						
5808.10.00	- Braids in the piece	5%	Free	9%	Free	656.32	kg
5808.90.00	- Other	5%	Free	9%	Free	656.32	kg
5809.00.00	**58.09 Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	5%	Free	9%	Free	654.91	kg
	58.10 Embroidery in the piece, in strips or in motifs.						
5810.10	- Embroidery without visible ground						
5810.10.10	- - - Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	9%	Free	656.51	kg
5810.10.90	- - - Other	5%	Free	9%	Free	656.51	kg
	- Other embroidery :						
5810.91	- - Of cotton						
5810.91.10	- - - Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	9%	Free	656.59	kg
5810.91.90	- - - Other	5%	Free	9%	Free	656.59	kg
5810.92	- - Of man-made fibres						
5810.92.10	- - - Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	9%	Free	656.59	kg
5810.92.90	- - - Other	5%	Free	9%	Free	656.59	kg

Section XI
Chapter 58
58.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5810.99	- - Of other textile materials						
5810.99.10	- - - Labels, badges, emblems, "flashes", initials, numbers, stars, national and sporting insignia and the like	5%	Free	9%	Free	656.59	kg
5810.99.90	- - - Other	5%	Free	9%	Free	656.59	kg
5811.00.00	**58.11 Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**	5%	Free	9%	Free	657.4	kg

Chapter 59

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

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15ºC and 30ºC (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 59.03, :textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheet or film of plastics are visible to the naked eye in the cross-section.

4.- 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).

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Chapter 59
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5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

6.- 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).

7.- 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).

8.- 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) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

5901 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations

5902 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon

5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 5902

5904 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape

5905 Textile wall coverings

5906 Rubberised textile fabrics, other than those of 5902

5907 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like

5908 Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated

5909 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials

5910 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material

● 5911 Textile products and articles, for technical uses, specified in Note 8 to this Chapter

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Chapter 59
59.01/59.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	59.01 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.						
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5%	Free	9%	Free	657.31	kg
5901.90.00	- Other	5%	Free	9%	Free	657.31	kg
	59.02 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.						
5902.10.00	- Of nylon or other polyamides	5%	Free	9%	Free	657.93	kg
5902.20.00	- Of polyesters	5%	Free	9%	Free	657.93	kg
5902.90.00	- Other	5%	Free	9%	Free	657.93	kg
	59.03 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.						
5903.10.00	- With poly (vinyl chloride)	5%	Free	9%	Free	657.32	m^2
5903.20.00	- with polyurethane	5%	Free	9%	Free	657.32	m^2
5903.90.00	- Other	5%	Free	9%	Free	657.32	m^2

Section XI
Chapter 59
59.04/59.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	59.04 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.						
5904.10.00	- Linoleum whether or not cut to shape	5%	Free	9%	Free	659.1	m^2
5904.90.00	- Other	5%	Free	9%	Free	695.1	m^2
5905.00.00	**59.05 Textile wall coverings.**	5%	Free	9%	Free	657.35	m^2
	59.06 Rubberised textile fabrics, other than those of heading 59.02.						
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	5%	Free	9%	Free	657.33	kg
	- Other :						
5906.91	- - Knitted or crocheted						
5906.91.10	- - - Fabrics laminated with expanded or foam rubber	5%	Free	9%	Free	657.33	kg
5906.91.90	- - - Other	5%	Free	9%	Free	657.33	kg
5906.99.00	- - Other	5%	Free	9%	Free	657.33	kg

Section XI
Chapter 59
59.07/59.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5907.00.00	**59.07 Textile fabrics otherwise impregnated, coating or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	5%	Free	9%	Free	657.34	kg
5908.00.00	**59.08 Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	5%	Free	9%	Free	657.72	kg
5909.00.00	**59.09 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**	5%	Free	9%	Free	657.91	kg
5910.00.00	**59.10 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	5%	Free	9%	Free	657.92	kg
	59.11 Textile products and articles, for technical uses, specified in Note 7 to this Chapter.						
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	Free	9%	Free	657.73	kg

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Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5911.20.00	- Bolting cloth, whether or not made up	5%	Free	9%	Free	657.73	kg
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :						
5911.31.00	- - Weighing less than 650 g/m^2	5%	Free	9%	Free	657.73	kg
5911.32.00	- - Weighing 650 g/m^2 or more	5%	Free	9%	Free	657.73	kg
● 5911.40.00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5%	Free	9%	Free	657.73	kg
5911.90	- Other						
5911.90.10	- - - Goods or articles of braids	5%	Free	9%	Free	657.73	kg
5911.90.90	- - - Other	5%	Free	9%	Free	657.73	kg

Section XI
Chapter 60
60.01

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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

Subheading Note.

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

6001 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted

6002 Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001

6003 Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002

6004 Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% of more of elastomeric yarn or rubber thread, other than those of heading 6001

6005 Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004

6006 Other knitted or crocheted fabrics

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	60.01 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.						
6001.10.00	- "Long pile" fabrics	5%	Free	9%	Free	655.11	kg
	- Looped pile fabrics :						
6001.21.00	- - Of cotton	5%	Free	9%	Free	655.12	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6001.22.00	- - Of man-made fibres	5%	Free	9%	Free	651.12	kg
6001.29.00	- - Of other textile materials	5%	Free	9%	Free	651.12	kg
	- Other :						
6001.91.00	- - Of cotton	5%	Free	9%	Free	651.19	kg
6001.92.00	- - Of man-made fibres	5%	Free	9%	Free	651.19	kg
6001.99.00	- - Of other textile materials	5%	Free	9%	Free	651.19	kg
	60.02 Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.						
6002.40.00	- Containing by weight 5% or more elastomeric yarn but not containing rubber thread	5%	Free	9%	Free	655.21	kg
6002.90.00	- Other	5%	Free	9%	Free	655.21	kg
	60.03 Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.						
6003.10.00	- Of wool or fine animal hair	5%	Free	9%	Free	659.21	kg
6003.20.00	- Of cotton	5%	Free	9%	Free	659.21	kg
6003.30.00	- Of synthetic fibres	5%	Free	9%	Free	659.21	kg
6003.40.00	- Of artificial fibres	5%	Free	9%	Free	659.21	kg
6003.90.00	- Other	5%	Free	9%	Free	659.21	kg

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Chapter 60
60.04/60.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	60.04 Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.						
6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	Free	9%	Free	659.22	kg
6004.90.00	- Other	5%	Free	9%	Free	659.22	kg
	60.05 Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.						
	- Of cotton :						
6005.21.00	- - Unbleached or bleached	5%	Free	9%	Free	659.23	kg
6005.22.00	- - Dyed	5%	Free	9%	Free	659.23	kg
6005.23.00	- - Of yarns of different colours	5%	Free	9%	Free	659.23	kg
6005.24.0	- - Printed	5%	Free	9%	Free	659.23	kg
	- Of synthetic fibres :						
6005.35.00	- - Fabrics specified in Subheading Note 1 to this Chapter	5%	Free	9%	Free	659.23	kg
6005.36.00	- - Other, unbleached or bleached	5%	Free	9%	Free	659.23	kg
6005.37.00	- - Other, dyed	5%	Free	9%	Free	659.23	kg
6005.38.00	- - Other, of yarns of different colours						
6005.39.00	- - Other, printed	5%	Free	9%	Free	659.23	kg
	- Of artificial fibres :						
6005.41.00	- - Unbleached or bleached	5%	Free	9%	Free	659.23	kg
6005.42.00	- - Dyed	5%	Free	9%	Free	659.23	kg
6005.43.00	- - Of yarns of different colours	5%	Free	9%	Free	659.23	kg
6005.44.00	- - Printed	5%	Free	9%	Free	659.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6005.90.00	- Other	5%	Free	9%	Free	659.23	kg
	60.06 Other knitted or crocheted fabrics.						
6006.10.00	- Of wool or fine animal hair	5%	Free	9%	Free	659.29	kg
	- Of cotton :						
6006.21.00	- - Unbleached or bleached	5%	Free	9%	Free	659.29	kg
6006.22.00	- - Dyed	5%	Free	9%	Free	659.29	kg
6006.23.00	- - Of yarns of different colours	5%	Free	9%	Free	659.29	kg
6006.24.00	- - Printed	5%	Free	9%	Free	659.29	kg
	- Of synthetic fibres :						
6006.31.00	- - Unbleached or bleached	5%	Free	9%	Free	659.29	kg
6006.32.00	- - Dyed	5%	Free	9%	Free	659.29	kg
6006.33.00	- - Of yarns of different colours	5%	Free	9%	Free	659.29	kg
6006.34.00	- - Printed	5%	Free	9%	Free	659.29	kg
	- Of artificial fibres :						
6006.41.00	- - Unbleached or bleached	5%	Free	9%	Free	659.29	kg
6006.42.00	- - Dyed	5%	Free	9%	Free	659.29	kg
6006.43.00	- - Of yarns of different colours	5%	Free	9%	Free	659.29	kg
6006.44.00	- - Printed	5%	Free	9%	Free	659.29	kg
6006.90.00	- Other	5%	Free	9%	Free	659.29	kg

Section XI
Chapter 61
Notes

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover:

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of heading 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the identical fabric as he outer surface of the other components of the set and whose back is made from the identical fabric as the lining of the suit coat or jacket : and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

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

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

● 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86cm;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

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

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

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

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Chapter 61

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

8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closer at the front shall be regarded as men's or boys' garments, and those designed for right over left closer at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 6103
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of 6104
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6105	Men's or boys' shirts, knitted or crocheted
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted
6109	T-shirts, singlets and other vests, knitted or crocheted
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
6111	Babies' garments and clothing accessories, knitted or crocheted
6112	Track suits, ski suits and swimwear, knitted or crocheted
6113	Garments, made up of knitted or crocheted fabrics of 5903, 5906 or 5907
6114	Other garments, knitted or crocheted
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted
6116	Gloves, mittens and mitts, knitted or crocheted
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	61.01 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.						
6101.20.00	- Of cotton	5%	Free	9%	Free	843.1	u
6101.30.00	- Of man-made fibre	5%	Free	9%	Free	843.1	u
6101.90.00	- Of other textile materials	5%	Free	9%	Free	843.1	u
	61.02 Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.						
6102.10.00	- Of wool or fine animal hair	5%	Free	9%	Free	844.1	u
6102.20.00	- Of cotton	5%	Free	9%	Free	844.1	u
6102.30.00	- Of man-made fibres	5%	Free	9%	Free	844.1	u
6102.90.00	- Of other textile materials	5%	Free	9%	Free	844.1	u
	61.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.						
6103.10.00	- Suits	15%	Free	9%	Free	843.21	u

Section XI
Chapter 61
61.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Ensembles :						
6103.22.00	- - Of cotton	15%	Free	9%	Free	843.22	u
6103.23.00	- - Of synthetic fibres	15%	Free	9%	Free	843.22	u
6103.29.00	- - Of other textile materials	15%	Free	9%	Free	843.22	u
	- Jackets and blazers :						
6103.31.00	- - Of wool or fine animal hair	15%	Free	9%	Free	843.23	u
6103.32.00	- - Of cotton	15%	Free	9%	Free	843.23	u
6103.33.00	- - Of synthetic fibres	15%	Free	9%	Free	843.23	u
6103.39.00	- - Of other textile materials	15%	Free	9%	Free	843.23	u
	- Trousers, bib and brace overalls, breeches and shorts :						
6103.41.00	- - Of wool or fine animal hair	15%	Free	9%	Free	843.24	u
6103.42.00	- - Of cotton	15%	Free	9%	Free	843.24	u
6103.43.00	- - Of synthetic fibres	15%	Free	9%	Free	843.24	u
6103.49.00	- - Of other textile materials	15%	Free	9%	Free	843.24	u
	61.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.						
	- Suits :						
6104.13.00	- - Of synthetic fibres	15%	Free	9%	Free	844.21	u
6104.19.00	- - Of other textile materials	15%	Free	9%	Free	844.21	u

Section XI
Chapter 61

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Ensembles :						
6104.22.00	- - Of cotton	15%	Free	9%	Free	844.22	u
6104.23.00	- - Of synthetic fibres	15%	Free	9%	Free	844.22	u
6104.29.00	- - Of other textile materials	15%	Free	9%	Free	844.22	u
	- Jackets and blazers :						
6104.31.00	- - Of wool or fine animal hair	15%	Free	9%	Free	844.23	u
6104.32.00	- - Of cotton	15%	Free	9%	Free	844.23	u
6104.33.00	- - Of synthetic fibres	15%	Free	9%	Free	844.23	u
6104.39.00	- - Of other textile materials	15%	Free	9%	Free	844.23	u
	- Dresses :						
6104.41.00	- - Of wool or fine animal hair	15%	Free	9%	Free	844.24	u
6104.42.00	- - Of cotton	15%	Free	9%	Free	844.24	u
6104.43.00	- - Of synthetic fibres	15%	Free	9%	Free	844.24	u
6104.44.00	- - Of artificial fibres	15%	Free	9%	Free	844.24	u
6104.49.00	- - Of other textile materials	15%	Free	9%	Free	844.24	u
	- Skirts and divided skirts :						
6104.51.00	- - Of wool or fine animal hair	15%	Free	9%	Free	844.25	u
6104.52.00	- - Of cotton	15%	Free	9%	Free	844.25	u
6104.53.00	- - Of synthetic fibres	15%	Free	9%	Free	844.25	u
6104.59.00	- - Of other textile materials	15%	Free	9%	Free	844.25	u
	- Trousers, bib and brace overalls, breeches and shorts :						
6104.61.00	- - Of wool or fine animal hair	15%	Free	9%	Free	844.26	u
6104.62.00	- - Of cotton	15%	Free	9%	Free	844.26	u
6104.63.00	- - Of synthetic fibres	15%	Free	9%	Free	844.26	u

Section XI
Chapter 61
61.05/61.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6104.69.00	- - Of other textile materials	15%	Free	9%	Free	844.26	u
	61.05 Men's or boys' shirts knitted or crocheted.						
6105.10.00	- Of cotton	15%	Free	9%	Free	845.71	u
6105.20.00	- Of man-made fibres	15%	Free	9%	Free	845.79	u
6105.90.00	- Of other textile materials	15%	Free	9%	Free	845.79	u
	61.06 Women's or girl's blouses, shirts and skirt-blouses, knitted or crocheted.						
6106.10.00	- Of cotton	15%	Free	9%	Free	844.7	u
6106.20.00	- Of man-made fibres	15%	Free	9%	Free	844.7	u
6106.90.00	- Of other textile materials	15%	Free	9%	Free	844.7	u
	61.07 Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
	- Underpants and briefs :						
6107.11.00	- - Of cotton	Free	Free	9%	Free	843.81	u
6107.12.00	- - Of man-made fibres	Free	Free	9%	Free	843.81	u
6107.19.00	- - Of other textile materials	Free	Free	9%	Free	843.81	u
	- Nightshirts and pyjamas :						
6107.21.00	- - Of cotton	5%	Free	9%	Free	843.82	u
6107.22.00	- - Of man-made fibres	5%	Free	9%	Free	843.82	u
6107.29.00	- - Of other textile materials	5%	Free	9%	Free	843.82	u
	- Other :						
6107.91.00	- - Of cotton	5%	Free	9%	Free	843.89	u
6107.99.00	- - Of other textile materials	5%	Free	9%	Free	843.89	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	61.08 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
	- Slips and petticoats :						
6108.11.00	- - Of man-made fibres	5%	Free	9%	Free	844.81	u
6108.19.00	- - Of other textile materials	5%	Free	9%	Free	844.81	u
	- Briefs and panties :						
6108.21.00	- - Of cotton	Free	Free	9%	Free	844.82	u
6108.22.00	- - Of man-made fibres	Free	Free	9%	Free	844.82	u
6108.29.00	- - Of other textile materials	Free	Free	9%	Free	844.82	u
	- Nightdresses and pyjamas :						
6108.31.00	- - Of cotton	5%	Free	9%	Free	844.83	u
6108.32.00	- - Of man-made fibres	5%	Free	9%	Free	844.83	u
6108.39.00	- - Of other textile materials	5%	Free	9%	Free	844.83	u
	- Other :						
6108.91.00	- - Of cotton	5%	Free	9%	Free	844.89	u
6108.92.00	- - Of man-made fibres	5%	Free	9%	Free	844.89	u
6108.99.00	- - Of other textile materials	5%	Free	9%	Free	844.89	u
	61.09 T-shirts, singlets and other vests, knitted or crocheted.						
6109.10	- Of cotton						
6109.10.10	- - - T-shirts	15%	Free	9%	Free	845.40	u
6109.10.20	- - - Singlets and vests	Free	Free	9%	Free	845.40	u

Section XI
Chapter 61
61.10/61.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6109.90	- Of other textile Materials						
6109.90.10	- - - T-shirts	15%	Free	9%	Free	845.40	u
6109.90.20	- - - Singlets and vests	Free	Free	9%	Free	845.40	u
	61.10 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.						
	- Of wool or fine animal hair :						
6110.11.00	- - Of wool	5%	Free	9%	Free	845.3	u
6110.12.00	- - Of Kashmir (cashmere) goats	5%	Free	9%	Free	845.3	u
6110.19.00	- - Other	5%	Free	9%	Free	845.3	u
6110.20.00	- of cotton	5%	Free	9%	Free	845.3	u
6110.30.00	- Of man-made fibres	5%	Free	9%	Free	845.3	u
6110.90.00	- Of other textile materials	5%	Free	9%	Free	845.3	u
	61.11 Babies' garments and clothing accessories, knitted or crocheted.						
6111.20.00	- of cotton	Free	Free	9%	Free	845.12	kg
6111.30.00	- Of synthetic fibres	Free	Free	9%	Free	845.12	kg
6111.90.00	- Of other textile materials	Free	Free	9%	Free	845.12	kg
	61.12 Track suits, ski suits and swimwear, knitted or crocheted.						
	- Track suits :						
6112.11.00	- - Of cotton	15%	Free	9%	Free	845.91	u
6112.12.00	- - Of synthetic fibres	15%	Free	9%	Free	845.91	u
6112.19.00	- - Of other textile materials	15%	Free	9%	Free	845.91	u
6112.20.00	- Ski suits	5%	Free	9%	Free	845.92	u
	- Men's or boys' swimwear :						
6112.31.00	- - Of synthetic fibres	15%	Free	9%	Free	845.62	u
6112.39.00	- - Of other textile materials	15%	Free	9%	Free	845.62	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Women's or girls' swimwear :						
6112.41.00	- - Of synthetic fibres	15%	Free	9%	Free	845.64	u
6112.49.00	- - Of other textile materials	15%	Free	9%	Free	845.64	u
6113.00	**61.13 Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**						
6113.00.10	- - - Wetsuits and similar diving garments	5%	Free	9%	Free	845.24	kg
6113.00.90	- - - Other	5%	Free	9%	Free	845.24	kg
	61.14 Other garments, knitted or crocheted.						
6114.20	- Of cotton :						
6114.20.10	- - - Undergarments	Free	Free	9%	Free	845.99	kg
6114.20.20	- - - Overall	15%	Free	9%	Free	845.99	kg
6114.20.90	- - - Other	15%	Free	9%	Free	845.99	kg
6114.30	- Of man-made fibres						
6114.30.10	- - - Undergarments	Free	Free	9%	Free	845.99	kg
6114.30.20	- - - Overall	15%	Free	9%	Free	845.99	kg
6114.30.90	- - - Other	15%	Free	9%	Free	845.99	kg
6114.90	- Of other textile materials						
6114.90.10	- - - Undergarments	Free	Free	9%	Free	845.99	kg
6114.90.20	- - - Overall	15%	Free	9%	Free	845.99	kg
6114.90.90	- - - Other	15%	Free	9%	Free	845.99	kg

Section XI
Chapter 61
61.15/61.16

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	61.15 Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.						
6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	Free	Free	9%	Free	846.23	kg
	- Other panty hose and tights :						
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	Free	Free	9%	Free	846.24	kg
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	Free	Free	9%	Free	846.24	kg
6115.29.00	- - Of other textile materials	Free	Free	9%	Free	846.24	kg
6115.30.00	- - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Free	Free	9%	Free	846.25	kg
	- Other :						
6115.94.00	- - Of wool or fine animal hair	Free	Free	9%	Free	846.29	kg
6115.95.00	- - Of cotton	Free	Free	9%	Free	846.29	kg
6115.96.00	- - Of synthetic fibres	Free	Free	9%	Free	846.29	kg
6115.99.00	- - Of other textile materials	Free	Free	9%	Free	846.29	kg
	61.16 Gloves, mitten and mitts, knitted or crocheted.						
● 6116.10.00	- Impregnated, coated, Covered or laminated with plastics or rubber	5%	Free	9%	Free	846.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
6116.91.00	- - Of wool or fine animal hair	5%	Free	9%	Free	846.92	kg
6116.92.00	- - Of cotton	5%	Free	9%	Free	846.92	kg
6116.93.00	- - Of synthetic fibres	5%	Free	9%	Free	846.92	kg
6116.99.00	- - Of other textile materials	5%	Free	9%	Free	846.92	kg
	61.17 Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.						
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like						
6117.10.10	- - - Scarves and shawls	5%	Free	9%	Free	846.93	u
6117.10.90	- - - Other	5%	Free	9%	Free	846.93	u
6117.80.00	- Other accessories	5%	Free	9%	Free	846.99	kg
6117.90.00	- Parts	5%	Free	9%	Free	849.99	kg

Section XI
Chapter 62
Notes

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the identical fabric as the outer surface of the other components of the set and whose back is made from the identical fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

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

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

● 4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- 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.

6.- 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.

7.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) "ski ensembles", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

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

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

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

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

8.- Scarves and articles of the scarf type, square or approximately square, of which no size exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

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.

Section XI
Chapter 62

6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6205	Men's or boys' shirts
6206	Women's or girls' blouses, shirts and shirt-blouses
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles
6209	Babies' garments and clothing accessories
6210	Garments, made up of fabrics of 5602, 5603, 5903, 5906 or 5907
6211	Track suits, ski suits and swimwear; other garments
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
6213	Handkerchiefs
6214	Shawls, scarves, mufflers, mantillas, veils and the like
6215	Ties, bow ties and cravats
6216	Gloves, mittens and mitts
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 6212

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**62.01 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**						
	- Overcoats, raincoats, car-coats capes, cloaks and similar articles :						
6201.11.00	- - Of wool or fine animal hair	5%	Free	9%	Free	841.11	u
6201.12.00	- - Of cotton	5%	Free	9%	Free	841.12	u
6201.13.00	- - Of man-made fibres	5%	Free	9%	Free	841.12	u
6201.19.00	- - Of other textile materials	5%	Free	9%	Free	841.12	u
● 6201.20.00	- Of wool or fine animal hair	5%	Free	9%	Free	841.12	u
● 6201.30.00	- Of cotton	5%	Free	9%	Free	841.12	u
● 6201.40.00	- Of man-made fibres	5%	Free	9%	Free	841.12	u
● 6201.90.00	- Of other textile materials	5%	Free	9%	Free	841.12	u
	- Other :						
6201.91.00	- - Of wool or fine animal hair	5%	Free	9%	Free	841.19	u
6201.92.00	- - Of cotton	5%	Free	9%	Free	841.19	u
6201.93.00	- - Of man-made fibres	5%	Free	9%	Free	841.19	u
6201.99.00	- - Of other textile materials	5%	Free	9%	Free	841.19	u
●	**62.02 Women's or girls' overcoats, car-coats, capes, cloaks anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.**						
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :						
6202.11.00	- - Of wool or fine animal hair	5%	Free	9%	Free	842.11	u
6202.12.00	- - Of cotton	5%	Free	9%	Free	842.11	u
6202.13.00	- - Of man-made fibres	5%	Free	9%	Free	842.11	u
6202.19.00	- - Of other textile materials	5%	Free	9%	Free	842.11	u

Section XI
Chapter 62
62.03

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 6202.20.00	- Of wool or fine animal hair	5%	Free	9%	Free	842.11	u
● 6202.30.00	- Of cotton	5%	Free	9%	Free	842.11	u
● 6202.40.00	- Of man-made fibres	5%	Free	9%	Free	842.11	u
● 6202.90.00	- Of other textile materials	5%	Free	9%	Free	842.11	u
	- Other :						
6202.91.00	- - Of wool or fine animal hair	5%	Free	9%	Free	842.19	u
6202.92.00	- - Of cotton	5%	Free	9%	Free	842.19	u
6202.93.00	- - Of man-made fibres	5%	Free	9%	Free	842.19	u
6202.99.00	- - Of other textile materials	5%	Free	9%	Free	842.19	u
	62.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).						
	- Suits :						
6203.11.00	- - Of wool or fine animal hair	15%	Free	9%	Free	841.21	u
6203.12.00	- - Of synthetic fibres	15%	Free	9%	Free	841.22	u
6203.19.00	- - Of other textile materials	15%	Free	9%	Free	841.22	u
	- Ensembles :						
6203.22.00	- - Of cotton	15%	Free	9%	Free	841.23	u
6203.23.00	- - Of synthetic fibres	15%	Free	9%	Free	841.23	u
6203.29.00	- - Of other textile materials	15%	Free	9%	Free	841.23	u
	- Jackets and blazers :						
6203.31.00	- - Of wool or fine animal hair	15%	Free	9%	Free	841.31	u
6203.32.00	- - Of cotton	15%	Free	9%	Free	841.32	u
6203.33.00	- - Of synthetic fibres	15%	Free	9%	Free	841.33	u
6203.39.00	- - Of other textile materials	15%	Free	9%	Free	841.39	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Trousers, bib and brace overalls, breeches and shorts :						
6203.41.00	- - Of wool or fine animal hair	15%	Free	9%	Free	841.4	u
6203.42.00	- - Of cotton	15%	Free	9%	Free	841.4	u
6203.43.00	- - Of synthetic fibres	15%	Free	9%	Free	841.4	u
6203.49.00	- - Of other textile materials	15%	Free	9%	Free	841.4	u
	62.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).						
	- Suits :						
6204.11.00	- - Of wool or fine animal hair	15%	Free	9%	Free	842.21	u
6204.12.00	- - Of cotton	15%	Free	9%	Free	842.21	u
6204.13.00	- - Of synthetic fibres	15%	Free	9%	Free	842.21	u
6204.19.00	- - Of other textile materials	15%	Free	9%	Free	842.21	u
	- Ensembles :						
6204.21.00	- - Of wool or fine animal hair	15%	Free	9%	Free	842.22	u
6204.22.00	- - Of cotton	15%	Free	9%	Free	842.22	u
6204.23.00	- - Of synthetic fibres	15%	Free	9%	Free	842.22	u
6204.29.00	- - Of other textile materials	15%	Free	9%	Free	842.22	u
	- Jackets and blazers :						
6204.31.00	- - Of wool or fine animal hair	15%	Free	9%	Free	842.3	u
6204.32.00	- - Of cotton	15%	Free	9%	Free	842.3	u
6204.33.00	- - Of synthetic fibres	15%	Free	9%	Free	842.3	u
6204.39.00	- - Of other textile materials	15%	Free	9%	Free	842.3	u

Section XI
Chapter 62
62.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Dresses :						
6204.41.00	- - Of wool or fine animal hair	15%	Free	9%	Free	842.41	u
6204.42.00	- - Of cotton	15%	Free	9%	Free	842.4	u
6204.43.00	- - Of synthetic fibres	15%	Free	9%	Free	842.4	u
6204.44.00	- - Of artificial fibres	15%	Free	9%	Free	842.4	u
6204.49.00	- - Of other textile materials	15%	Free	9%	Free	842.4	u
	- Skirts and divided skirts :						
6204.51.00	- - Of wool or fine animal hair	15%	Free	9%	Free	842.5	u
6204.52.00	- - Of cotton	15%	Free	9%	Free	842.5	u
6204.53.00	- - Of synthetic fibres	15%	Free	9%	Free	842.5	u
6204.59.00	- - Of other textile materials	15%	Free	9%	Free	842.5	u
	- Trousers, bib and brace overalls, breeches and shorts :						
6204.61.00	- - Of wool or fine animal hair	15%	Free	9%	Free	842.6	u
6204.62.00	- - Of cotton	15%	Free	9%	Free	842.6	u
6204.63.00	- - Of synthetic fibres	15%	Free	9%	Free	842.6	u
6204.69.00	- - Of other textile materials	15%	Free	9%	Free	842.6	u
	62.05 Men's or boys' shirts.						
6205.20.00	- Of cotton	15%	Free	9%	Free	841.51	u
6205.30.00	- Of man-made fibres	15%	Free	9%	Free	841.59	u
6205.90.00	- Of other textile materials	15%	Free	9%	Free	841.59	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.06 Women's or girls' blouses, shirts and shirt-blouses.						
6206.10.00	- Of silk or silk waste	15%	Free	9%	Free	842.7	u
6206.20.00	- Of wool or fine animal hair	15%	Free	9%	Free	842.7	u
6206.30.00	- Of cotton	15%	Free	9%	Free	842.7	u
6206.40.00	- Of man-made fibres	15%	Free	9%	Free	842.7	u
6206.90.00	- Of other textile materials	15%	Free	9%	Free	842.7	u
	62.07 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.						
	- Underpants and briefs :						
6207.11.00	- - Of cotton	Free	Free	9%	Free	841.61	u
6207.19.00	- - Of other textile materials	Free	Free	9%	Free	841.61	u
	- Nightshirts and pyjamas :						
6207.21.00	- - Of cotton	5%	Free	9%	Free	841.62	u
6207.22.00	- - Of man-made fibres	5%	Free	9%	Free	841.62	u
6207.29.00	- - Of other textile materials	5%	Free	9%	Free	841.62	u
	- Other :						
6207.91	- - Of cotton						
6207.91.10	- - - Mens' or boys' singlets and other vests.	Free	Free	9%	Free	841.69	kg
6207.91.90	- - - Other	5%	Free	9%	Free	841.69	u
6207.99	- - Of other textile Materials						
6207.99.10	- - - Mens' or boys' singlets and other vests	Free	Free	9%	Free	841.69	kg
6207.99.90	- - - Other	5%	Free	9%	Free	841.69	kg

Section XI
Chapter 62
62.08/62.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.08 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negliges bathrobes, dressing gowns and similar articles.						
	- Slips and petticoats :						
6208.11.00	- - Of man-made fibres	5%	Free	9%	Free	842.81	u
6208.19.00	- - Of other textile materials	5%	Free	9%	Free	842.81	u
	- Nightdresses and pyjamas :						
6208.21.00	- - Of cotton	5%	Free	9%	Free	842.82	u
6208.22.00	- - Of man-made fibres	5%	Free	9%	Free	842.82	u
6208.29.00	- - Of other textile materials	5%	Free	9%	Free	842.82	u
	- Other :						
6208.91.00	- - Of cotton	5%	Free	9%	Free	842.89	kg
6208.91.10	- - - Briefs and panties	Free	Free	9%	Free	842.89	kg
6208.91.20	- - - Others	5%	Free	9%	Free	842.99	kg
6208.92.00	- - Of man-made fibres	5%	Free	9%	Free	842.89	kg
6208.92.10	- - - Briefs and panties	Free	Free	9%	Free	842.89	kg
6208.92.20	- - - Others	5%	Free	9%	Free	842.99	kg
6208.99.00	- - Of other textile materials	5%	Free	9%	Free	842.89	kg
6208.99.10	- - - Briefs and panties	Free	Free	9%	Free	842.89	kg
6208.99.20	- - - Others	5%	Free	9%	Free	842.99	kg
	62.09 Babies' garments and clothing accessories.						
6209.20.00	- Of cotton	Free	Free	9%	Free	845.11	kg
6209.30.00	- Of synthetic fibres	Free	Free	9%	Free	845.11	kg
6209.90.00	- Of other textile materials	Free	Free	9%	Free	845.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.10 Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.						
6210.10.00	- Of fabrics of heading 56.02 or 56.03	5%	Free	9%	Free	845.21	kg
● 6210.20.00	- Other garments, of the type described in heading 62.01	5%	Free	9%	Free	845.21	kg
● 6210.30.00	- Other garments, of the type described in heading 62.02	5%	Free	9%	Free	845.21	kg
6210.40.00	- Other men's or boys' garments	5%	Free	9%	Free	845.22	kg
6210.50.00	- Other women's or girls' garments	5%	Free	9%	Free	845.23	kg
	62.11 Track suits, ski suits and swimwear; other garments.						
	- Swimwear :						
6211.11.00	- - Men's or boys'	15%	Free	9%	Free	845.61	u
6211.12.00	- - Women's or girls'	15%	Free	9%	Free	845.63	u
6211.20.00	- Ski suits	5%	Free	9%	Free	845.81	u
	- Other garments, men's or boys' :						
6211.32	- - Of cotton						
6211.32.10	- - - 3pc sherwani set or kurta, with or without dupatta	5%	Free	9%	Free	845.87	kg
6211.32.90	- - - Other	5%	Free	9%	Free	845.87	kg

Section XI
Chapter 62
62.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.33	- - Of man-made fibres						
6211.33.10	- - - 3pc sherwani set or kurta, with or without dupatta	5%	Free	9%	Free	845.87	kg
6211.33.90	- - - Other	5%	Free	9%	Free	845.87	kg
6211.39	- - Of other textile Materials						
6211.39.10	- - - 3pc sherwani set or kurta, with or without dupatta	5%	Free	9%	Free	845.87	kg
6211.39.90	- - - Other	5%	Free	9%	Free	845.87	kg
	- Other garments, women's or girls' :						
6211.42	- - Of cotton						
6211.42.10	- - - Salwaar kameez, with or without dupatta	5%	Free	9%	Free	845.89	kg
6211.42.20	- - - Choli set/lehenga set	5%	Free	9%	Free	845.89	kg
6211.42.90	- - - Other	5%	Free	9%	Free	845.89	kg
6211.43	- - Of man-made fibres						
6211.43.10	- - - Salwaar kameez, with or without dupatta	5%	Free	9%	Free	845.89	kg
6211.43.20	- - - Choli set/lehenga set	5%	Free	9%	Free	845.89	kg
6211.43.90	- - - Other	5%	Free	9%	Free	845.89	kg
6211.49	- - Of other textile Materials						
6211.49.10	- - - Salwaar kameez, with or without dupatta	5%	Free	9%	Free	845.89	kg
6211.49.20	- - - Choli set/lehenga set	5%	Free	9%	Free	845.89	kg
6211.49.90	- - - Other	5%	Free	9%	Free	845.89	kg

Section XI
Chapter 62
62.12/62.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.12 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.						
6212.10.00	- Brassieres	Free	Free	9%	Free	845.50	kg
6212.20.00	- Girdles and panty-girdles	Free	Free	9%	Free	845.52	kg
6212.30.00	- Corselettes	Free	Free	9%	Free	845.52	kg
6212.90.00	- Other	Free	Free	9%	Free	845.52	kg
	62.13 Handkerchiefs.						
6213.20.00	- Of cotton	Free	Free	9%	Free	846.11	kg
6213.90.00	- Of other textile materials	Free	Free	9%	Free	846.11	kg
	62.14 Shawls, scarves, mufflers, mantillas, veils and the like.						
6214.10	- Of silk or silk waste.						
6214.10.10	- - - Scarves and shawls	5%	Free	9%	Free	846.12	u
6214.10.90	- - - Other	5%	Free	9%	Free	846.12	u
6214.20	- Of wool or fine animal hair						
6214.20.10	- - - Scarves and shawls	5%	Free	9%	Free	846.12	u
6214.20.90	- - - Other	5%	Free	9%	Free	846.12	u
6214.30	- Of synthetic fibres						
6214.30.10	- - - Scarves and shawls	5%	Free	9%	Free	846.12	u
6214.30.90	- - - Other	5%	Free	9%	Free	846.12	u
6214.40	- Of artificial fibres						
6214.40.10	- - - Scarves and shawls	5%	Free	9%	Free	846.12	u
6214.40.90	- - - Other	5%	Free	9%	Free	846.12	u
6214.90	- Of other textile materials						
6214.90.10	- - - Scarves and shawls	5%	Free	9%	Free	846.12	u
6214.90.90	- - - Other	5%	Free	9%	Free	846.12	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	62.15 Ties, bow ties and cravats.						
6215.10.00	- Of silk or silk waste	5%	Free	9%	Free	846.13	kg
6215.20.00	- Of man-made fibres	5%	Free	9%	Free	846.13	kg
6215.90.00	- Of other textile materials	5%	Free	9%	Free	846.13	kg
6216.00.00	**62.16 Gloves, mittens and mitts.**	5%	Free	9%	Free	846.14	kg
	62.17 Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.						
6217.10	- Accessories						
6217.10.10	- - - Collars, shirt fronts, cuffs, tuckers, fallals, bodice-fronts, jabots, flouces, yokes and similar accessories and trimmings for garments	5%	Free	9%	Free	846.19	kg
6217.10.20	- - - Badges, labels, emblems and the like	5%	Free	9%	Free	846.19	kg
6217.10.30	- - - Stockings, socks and sockettes	Free	Free	9%	Free	846.19	kg
6217.10.40	- - - Belts of all kinds (including bandoliers) and sashes	5%	Free	9%	Free	846.19	kg
6217.10.90	- - - Other	5%	Free	9%	Free	846.19	kg
6217.90.00	- Parts	5%	Free	9%	Free	846.19	kg

Chapter 63

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

Notes.

1.- Sub-Chapter 1 applies only to made up articles, of any textile fabrics.

2.- Sub-Chapter 1 does not cover:

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods:

(a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

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

Sub-Chapter I

Other made up textile articles

6301 Blankets and travelling rugs

6302 Bed linen, table linen, toilet linen and kitchen linen

6303 Curtains (including drapes) and interior blinds; curtain or bed valances

6304 Other furnishing articles, excluding those of 9404

6305 Sacks and bags, of a kind used for the packing of goods

6306 Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods

6307 Other made up articles, including dress patterns

Section XI
Chapter 63
63.01/63.02

Sub-Chapter II

Sets

6308 Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale

Sub-Chapter III

Worn clothing and worn textile articles; rags

6309 Worn clothing and other worn articles

6310 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I.-OTHER MADE UP TEXTILE ARTICLES						
	63.01 Blankets and travelling rugs.						
6301.10.00	- Electric blankets	5%	Free	9%	Free	775.85	u
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5%	Free	9%	Free	658.31	kg
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	5%	Free	9%	Free	658.32	kg
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5%	Free	9%	Free	658.33	kg
6301.90.00	- Other blankets and travelling rugs	5%	Free	9%	Free	658.39	kg
	63.02 Bed linen, table linen, toilet linen and kitchen linen.						
6302.10.00	- Bed linen, knitted or crocheted	5%	Free	9%	Free	658.41	kg
	- Other bed linen, printed :						
6302.21.00	- - Of cotton	5%	Free	9%	Free	658.42	kg
6302.22.00	- - Of man-made fibres	5%	Free	9%	Free	658.43	kg
6302.29.00	- - Of other textile materials	5%	Free	9%	Free	658.43	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other bed linen :						
6302.31.00	- - Of cotton	5%	Free	9%	Free	658.42	kg
6302.32.00	- - Of man-made fibres	5%	Free	9%	Free	658.43	kg
6302.39.00	- - Of other textile materials	5%	Free	9%	Free	658.43	kg
6302.40.00	- Table linen, knitted or crocheted	5%	Free	9%	Free	658.44	kg
	- Other table linen :						
6302.51.00	- - Of cotton	5%	Free	9%	Free	658.45	kg
6302.53.00	- - Of man-made fibres	5%	Free	9%	Free	658.46	kg
6302.59.00	- - Of other textile materials	5%	Free	9%	Free	658.46	kg
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	5%	Free	9%	Free	658.47	kg
	- Other :						
6302.91.00	- - Of cotton	5%	Free	9%	Free	658.47	kg
6302.93.00	- - Of man-made fibres	5%	Free	9%	Free	658.48	kg
6302.99.00	- - Of other textile materials	5%	Free	9%	Free	658.48	kg
	63.03 Curtains (including drapes) and interior blinds; curtain or bed valances.						
	- Knitted or crocheted :						
6303.12.00	- - Of synthetic fibres	5%	Free	9%	Free	658.51	kg

Section XI
Chapter 63
63.04/63.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6303.19.00	- - Other textile materials	5%	Free	9%	Free	658.51	kg
	- Other :						
6303.91.00	- - Of cotton	5%	Free	9%	Free	658.51	kg
6303.92.00	- - Of synthetic fibres	5%	Free	9%	Free	658.51	kg
6303.99.00	- - Of other textile materials	5%	Free	9%	Free	658.51	kg
	63.04 Other furnishing articles, excluding those of heading 94.04.						
	- Bedspreads :						
6304.11.00	- - Knitted or crocheted	5%	Free	9%	Free	658.52	kg
6304.19.00	- - Other	5%	Free	9%	Free	658.52	kg
6304.20.00	- Bed nets specified in Subheading Note 1 to this chapter	5%	Free	9%	Free	658.53	kg
	- Other:						
6304.91.00	- - Knitted or crocheted	5%	Free	9%	Free	658.59	kg
6304.92.00	- - Not knitted or crocheted, of cotton	5%	Free	9%	Free	658.59	kg
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	5%	Free	9%	Free	658.59	kg
6304.99.00	- - Not knitted or crocheted, of other textile materials	5%	Free	9%	Free	658.59	kg
	63.05 Sacks and bags, of a kind used for the packing of goods.						
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	5%	Free	9%	Free	658.11	kg
6305.20.00	- Of cotton	5%	Free	9%	Free	658.12	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of man-made textile materials :						
6305.32.00	- - Flexible intermediate bulk containers	5%	Free	9%	Free	658.13	kg
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	5%	Free	9%	Free	658.13	kg
6305.39.00	- - Other	5%	Free	9%	Free	658.13	kg
6305.90	- Of other textile Materials						
6305.90.10	- - - Non-woven bags (reusable)	32%	Free	9%	Free	658.19	kg
6305.90.90	- - - Other	5%	Free	9%	Free	658.19	kg
●	**63.06 Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.**						
	- Tarpaulins, awnings and sunblinds :						
6306.12.00	- - Of synthetic fibres	5%	Free	9%	Free	658.21	kg
6306.19.00	- - Of other textile materials	5%	Free	9%	Free	658.21	kg
●	- Tents (including temporary canopies and similar articles):						
6306.22.00	- - Of synthetic fibres	5%	Free	9%	Free	658.22	kg
6306.29.00	- - Of other textile materials	5%	Free	9%	Free	658.22	kg
6306.30.00	- Sails	5%	Free	9%	Free	658.23	kg
6306.40.00	- Pneumatic mattresses	5%	Free	9%	Free	658.24	kg

Section XI
Chapter 63
63.07/63.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6306.90.00	- Other	5%	Free	9%	Free	658.29	kg
	63.07 Other made up articles, including dress patterns						
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	5%	Free	9%	Free	658.92	kg
6307.20.00	- Life-jackets and life-belts	Free	Free	9%	Free	658.93	kg
6307.90	- Other						
6307.90.10	- - - Dress patterns	Free	Free	9%	Free	658.93	kg
6307.90.90	- - - Other	5%	Free	9%	Free	658.93	kg
	II. - SETS						
6308.00.00	**63.08 Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	5%	Free	9%	Free	658.99	kg
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS						
6309.00.00	**63.09 Worn clothing and other worn articles.**	96¢ per kg or 32% which-ever is greater	Free	9%	Free	269.01	kg
	63.10 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.						
6310.10.00	- Sorted	5%	Free	9%	Free	269.02	kg
6310.90.00	- Other	5%	Free	9%	Free	269.02	kg

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

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

3.- For the purposes of this Chapter :

(a) The terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) The term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

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

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

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

Section XII
Chapter 64
64.01/64.02

6401 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes

6402 Other footwear with outer soles and uppers of rubber or plastics

6403 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather

6404 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials

6405 Other footwear

6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	64.01 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.						
6401.10.00	- Footwear incorporating a protective metal toe-cap	15%	Free	9%	Free	851.11	2u
	- Other footwear :						
6401.92.00	- - Covering the ankle but not covering the knee	15%	Free	9%	Free	851.31	2u
6401.99.00	- - Other	15%	Free	9%	Free	851.31	2u
	64.02 Other footwear with outer soles and uppers of rubber or plastics.						
	- Sports footwear :						
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	Free	Free	9%	Free	851.21	2u
6402.19.00	- - Other	15%	Free	9%	Free	851.21	2u

Section XII
Chapter 64
64.03

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15%	Free	9%	Free	851.32	2u
	- Other footwear :						
6402.91.00	- - Covering the ankle	15%	Free	9%	Free	851.32	2u
6402.99.00	- - Other	15%	Free	9%	Free	851.32	2u
	64.03 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.						
	- Sports footwear :						
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	Free	Free	9%	Free	851.22	2u
6403.19.00	- - Other	15%	Free	9%	Free	851.24	2u
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15%	Free	9%	Free	851.41	2u
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	15%	Free	9%	Free	851.15	2u
	- Other footwear with outer soles of leather :						
6403.51.00	- - Covering the ankle	15%	Free	9%	Free	851.48	2u
6403.59.00	- - Other	15%	Free	9%	Free	851.48	2u
	- Other footwear :						
6403.91.00	- - Covering the ankle	15%	Free	9%	Free	851.48	2u
6403.99.00	- - Other	15%	Free	9%	Free	851.48	2u

Section XII
Chapter 64
64.04/64.06

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	64.04 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.						
	- Footwear with outer soles of rubber or plastics :						
6404.11.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	Free	Free	9%	Free	851.25	2u
6404.19.00	- - Other	15%	Free	9%	Free	851.51	2u
6404.20.00	- Footwear with outer soles of leather or composition leather	15%	Free	9%	Free	851.52	2u
	64.05 Other footwear.						
6405.10.00	- With uppers of leather or composition leather	15%	Free	9%	Free	851.49	2u
6405.20.00	- With uppers of textile materials	15%	Free	9%	Free	851.59	2u
6405.90.00	- Other	15%	Free	9%	Free	851.70	2u
	64.06 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.						
6406.10.00	- Uppers and parts thereof, other than stiffeners	5%	Free	9%	Free	851.9	kg
6406.20.00	- Outer soles and heels, of rubber or plastics	5%	Free	9%	Free	851.9	kg
6406.90.00	- Other	5%	Free	9%	Free	851.9	kg

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

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

6501 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt

6502 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed

6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed

6505 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed

6506 Other headgear, whether or not lined or trimmed

6507 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6501.00.00	**65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	5%	Free	9%	Free	657.61	kg
6502.00.00	**65.02 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	5%	Free	9%	Free	657.62	kg

Section XII
Chapter 65
65.04/65.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6504.00.00	**65.04 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	5%	Free	9%	Free	848.42	kg
6505.00	**65.05 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**						
6505.00.10	- - - Hair nets	5%	Free	9%	Free	848.43	kg
6505.00.90	- - - Other	5%	Free	9%	Free	848.43	kg
	65.06 Other headgear, whether or not lined or trimmed.						
6506.10.00	- Safety headgear	Free	Free	9%	Free	848.44	u
	- Other :						
6506.91.00	- - Of rubber or of plastics	5%	Free	9%	Free	848.45	kg
6506.99.00	- - Of other materials	5%	Free	9%	Free	848.49	kg
6507.00.00	**65.07 Head-bands, linings, covers, hat foundations, hat frames, peaks and chin straps, for headgear.**	5%	Free	9%	Free	848.48	kg

Chapter 66

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

Notes.

1.- This Chapter does not cover :

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)

6602 Walking-sticks, seat-sticks, whips, riding-crops and the like

6603 Parts, trimmings and accessories of articles of 6601 or 6602

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	66.01 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).						
6601.10.00	- Garden or similar umbrellas	5%	Free	9%	Free	899.41	u
	- Other :						
6601.91.00	- - Having a telescopic shaft	5%	Free	9%	Free	899.41	u
6601.99.00	- - Other	5%	Free	9%	Free	899.41	u
6602.00.00	**66.02 Walking-sticks, seat-sticks, whips, riding-crops and the like.**	5%	Free	9%	Free	899.42	u

Section XII
Chapter 66
66.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	66.03 Parts, trimmings accessories of articles of heading 66.01 or 66.02.						
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	5%	Free	9%	Free	899.49	kg
6603.90.00	- Other	5%	Free	9%	Free	899.49	kg

Chapter 67

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

Notes.

1.- This Chapter does not cover :

(a) Straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

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

6701 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of 0505 and worked quills and scapes)

6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit

6703 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like

6704 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included

Section XII
Chapter 67
67.01/67.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6701.00.00	**67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	5%	Free	9%	Free	899.92	kg
	67.02 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.						
6702.10.00	- Of plastics	5%	Free	9%	Free	899.21	kg
6702.90.00	- Of other materials	5%	Free	9%	Free	899.29	kg
6703.00.00	**67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	5%	Free	9%	Free	899.94	kg
	67.04 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.						
	- Of synthetic textile materials :						
6704.11.00	- - Complete wigs	5%	Free	9%	Free	899.95	kg
6704.19.00	- - Other	5%	Free	9%	Free	899.95	kg
6704.20.00	- Of human hair	5%	Free	9%	Free	899.95	kg
6704.90.00	- Of other materials	5%	Free	9%	Free	899.95	kg

Section XIII

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

Chapter 68

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

Notes.

1.- This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paper board of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, luminaires 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.

Section XIII
Chapter 68

6801	Setts, curbstones and flagstones, of natural stone (except slate)
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)
6803	Worked slate and articles of slate or of agglomerated slate
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of 6811 or 6812 or of Chapter 69
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
6809	Articles of plaster or of compositions based on plaster
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of 6811 or 6813
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6801.00.00	**68.01 Setts, curbstones and flagstones, of natural stone (except slate).**	5%	Free	9%	Free	661.31	kg
	68.02 Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).						
● 6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	5%	Free	9%	Free	661.33	kg
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :						
6802.21	- Marble, travertine and alabaster						
6802.21.10	- - - Prefabricated, further processed	5%	Free	9%	Free	661.35	kg
6802.21.90	- - - Others	5%	Free	9%	Free	661.35	kg
6802.23	- Granite						
6802.23.10	- - - Prefabricated stones, further processed	5%	Free	9%	Free	661.35	kg
6802.23.90	- - - Others	5%	Free	9%	Free	661.35	kg
6802.29	- Other stone						
6802.29.10	- - - Prefabricated, further processed	5%	Free	9%	Free	661.35	kg
6802.29.90	- - - Others	5%	Free	9%	Free	661.35	kg
	- Other :						

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Chapter 68
68.01/68.02

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Marble, travertine, and alabaster						
6802.91.10	- - - Prefabricated, further	5%	Free	9%	Free	661.39	kg
6802.91.90	- - - Others	5%	Free	9%	Free	661.39	kg
6802.92	- Other calcareous stone						
6802.92.10	- - - Prefabricated, further processed	5%	Free	9%	Free	661.39	kg
6802.92.90	- - - Others	5%	Free	9%	Free	661.39	kg
6802.93	- Granite						
6802.93.10	- - - Prefabricated stones, further processed	5%	Free	9%	Free	661.39	kg
6802.93.90	- - - Others	5%	Free	9%	Free	661.39	kg
6802.99	- Other stone						
6802.99.10	- - - Prefabricated, further processed	5%	Free	9%	Free	661.39	kg
6802.99.90	- - - Others	5%	Free	9%	Free	661.39	kg
6803.00.00	**68.03 Worked slate and articles of slate or of agglomerated slate.**	5%	Free	9%	Free	661.32	kg
	68.04 Millstones, grind-stones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.						
6804.10.00	- Millstones and grind-stones for milling, grinding or pulping	5%	Free	9%	Free	663.11	kg
	- Other millstone, grind-stones, grinding wheels and the like :						
6804.21.00	- - Of agglomerated synthetic or natural diamond	5%	Free	9%	Free	663.12	kg
6804.22.00	- - Of other agglomerated abrasives or of ceramics	5%	Free	9%	Free	663.12	kg
6804.23.00	- - Of natural stone	5%	Free	9%	Free	663.12	kg
6804.30.00	- Hand sharpening or polishing stones	5%	Free	9%	Free	663.13	kg

Section XIII
Chapter 68
68.03/68.05

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	68.05 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.						
6805.10.00	- On a base of woven textile fabric only	5%	Free	9%	Free	663.21	kg
6805.20.00	- On a base of paper or paperboard only	5%	Free	9%	Free	663.22	kg
6805.30.00	- On the base of other materials	5%	Free	9%	Free	663.29	kg
	68.06 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral material; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.						
6806.10.00	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	5%	Free	9%	Free	663.51	kg
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	5%	Free	9%	Free	663.52	kg
6806.90.00	- Other	5%	Free	9%	Free	663.53	kg
	68.07 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).						
6807.10.00	- In rolls	5%	Free	9%	Free	661.81	kg
6807.90.00	- Other	5%	Free	9%	Free	661.81	kg
6808.00	**68.08 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**						
6808.00.10	- - - Floor coverings in the piece and rectangular tiles	5%	Free	9%	Free	661.82	kg

Section XIII
Chapter 68
68.06/68.08

Item No.	Description	Import Duty		VAT	Export Duty	Statistical	
		Fiscal	Excise			Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6808.00.90	- - - Other	5%	Free	9%	Free	661.82	kg
	68.09 Articles of plaster or of compositions based on plaster.						
	- Boards, sheets, panels, tiles and similar articles, not ornamented :						
6809.11	- - Faced or reinforced with paper or paperboard only						
6809.11.10	- - - Floor covering in the piece and rectangular tiles	5%	Free	9%	Free	663.31	kg
6809.11.90	- - - Other	5%	Free	9%	Free	663.31	kg
6809.19	- - Other :						
6809.19.10	- - - Floor covering in the piece and rectangular tiles	5%	Free	9%	Free	663.31	kg
6809.19.90	- - - Other	5%	Free	9%	Free	663.31	kg
6809.90.00	- Other articles	5%	Free	9%	Free	663.31	kg
	68.10 Articles of cement, of concrete or of artificial stone, whether or not reinforced.						
	- Tiles, flagstones, bricks and similar articles :						
6810.11.00	- - Building blocks and bricks	15%	Free	9%	Free	663.32	kg
6810.19.00	- - Other	5%	Free	9%	Free	663.32	kg
	- Other articles :						
6810.91.00	- - Prefabricated structural components for building or civil engineering	5%	Free	9%	Free	663.33	kg
6810.99.00	- - Other	5%	Free	9%	Free	663.34	kg
	68.11 Articles of asbestos-cement, of cellulose fibre-cement or the like.						
6811.40.00	- Containing asbestos	5%	Free	9%	Free	661.83	kg
	- Not containing asbestos :						
6811.81.00	- - Corrugated sheets	5%	Free	9%	Free	661.83	kg

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6811.82	- - Other sheets, panels, tiles and similar articles						
6811.82.10	- - - Floor coverings in the piece and rectangular tiles	5%	Free	9%	Free	661.83	kg
6811.82.90	- - - Other	5%	Free	9%	Free	661.83	kg
6811.89.00	- - Other articles	5%	Free	9%	Free	661.83	kg
	68.12 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, head-gear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.						
6812.80.00	- Of crocidolite	5%	Free	9%	Free	663.81	kg
	- Other :						
6812.91.00	- - Clothing, clothing accessories, footwear and headgear	5%	Free	9%	Free	663.81	kg
6812.99.00	- - Other	5%	Free	9%	Free	663.81	kg
	68.13 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.						
6813.20.00	- - Containing asbestos	15%	Free	9%	Free	663.82	kg
	- Not containing asbestos :						
6813.81	- - Brake lining and pads						
6813.81.10	- - - New, brake lining and pads	5%	Free	9%	Free	663.82	kg
6813.81.90	- - - Used, brake lining and pads	15%	Free	9%	Free	663.82	kg
6813.89.20	- - - New, of a kind used as replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	663.82	kg

Section XIII
Chapter 68
68.13/68.15

Item No.	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6813.89.30	- - - Used, of a kind used as replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	663.82	kg
6813.89.90	- - - Other	15%	Free	9%	Free	663.82	kg
	68.14 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.						
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	Free	9%	Free	663.35	kg
6814.90.00	- Other	5%	Free	9%	Free	663.35	kg
	68.15 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.						
●	- Carbon fibres; articles of carbon fibres for non-electrical articles of graphite or other carbon for non-electrical uses:						
● 6815.11.00	- - Carbon fibres	5%	Free	9%	Free	663.35	kg
● 6815.12.00	- - Fabrics of carbon fibres	5%	Free	9%	Free	663.35	kg
● 6815.13.00	- - Other articles of carbon fibres	5%	Free	9%	Free	663.35	kg
● 6815.19.00	- - Other	5%	Free	9%	Free	663.35	kg
6815.20.00	- Articles of peat	5%	Free	9%	Free	663.37	kg
	- Other articles :						
● 6815.91	- - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite						
6815.91.10	- - - Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings	5%	Free	9%	Free	663.38	kg
6815.91.90	- - - Other	5%	Free	9%	Free	663.38	kg
6815.99	- - Other :						
6815.99.10	- - - Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings	5%	Free	9%	Free	663.39	kg
6815.99.90	- - - Other	5%	Free	9%	Free	663.39	kg

Section XIII
Chapter 69
Notes

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping:

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

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

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

(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or

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

Sub-Chapter I

Goods of siliceous fossil meals or of similar siliceous earths, and refractory goods

6901 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths

6902 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths

6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths

Sub-Chapter II

Other ceramic products

6904 Ceramic building bricks, flooring blocks, support or filler tiles and the like

6905 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods

6906 Ceramic pipes, conduits, guttering and pipe fittings

6907 Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.

6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing

6909 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods

6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures

6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china

6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china

6913 Statuettes and other ornamental ceramic articles

6914 Other ceramic articles

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
6901.00.00	**69.01 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	5%	Free	9%	Free	662.31	kg
	69.02 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.						
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	5%	Free	9%	Free	662.32	kg

Section XIII
Chapter 69
69.03/69.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6902.20.00	- Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	5%	Free	9%	Free	662.32	kg
6902.90.00	- Other	5%	Free	9%	Free	662.32	kg
	69.03 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.						
6903.10.00	- Containing, by weight, more than 50% of free carbon	5%	Free	9%	Free	663.7	kg
6903.20.00	- Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	5%	Free	9%	Free	663.7	kg
6903.90.00	- Other	5%	Free	9%	Free	663.7	kg
	II.-OTHER CERAMIC PRODUCTS						
	69.04 Ceramic building bricks, flooring blocks, support or filler tiles and the like.						
6904.10.00	- Building bricks	5%	Free	9%	Free	662.41	1000 u
6904.90.00	- Other	5%	Free	9%	Free	662.41	kg
	69.05 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.						
6905.10.00	- Roofing tiles	5%	Free	9%	Free	662.42	kg
6905.90.00	- Other	5%	Free	9%	Free	662.42	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6906.00.00	**69.06 Ceramic pipes, conduits, guttering and pipe fittings.**	5%	Free	9%	Free	662.43	kg
	69.07 Ceramic flags and paving hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramic.						
6907.10.00	- Flags and paving, hearth or wall tiles; other than those of subheadings 6907.30 and 6907.40:	5%	Free	9%	Free	662.44	m^2
6907.21.00	- - Of a water absorption coefficient By weight not exceeding 0.5%	5%	Free	9%	Free	662.44	m^2
6907.22.00	- - Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	5%	Free	9%	Free	662.44	m^2
6907.23.00	- - Of a water absorption coefficient by weight exceeding 10%	5%	Free	9%	Free	662.44	m^2
6907.30.00	- Mosaic Cubes and the like,	5%	Free	9%	Free	662.44	m^2
	- Other than those of Subheading 6907.40						
6907.40.00	- Finishing ceramics	5%	Free	9%	Free	662.44	m^2
[6908]							
	69.09 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.						
	- Ceramic wares for laboratory, chemical or other technical uses :						
6909.11.00	- - Of porcelain or china	5%	Free	9%	Free	663.91	kg

Section XIII
Chapter 69
69.10/69.13

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5%	Free	9%	Free	663.91	kg
6909.19.00	- - Other	5%	Free	9%	Free	663.91	kg
6909.90.00	- Other	5%	Free	9%	Free	663.91	kg
	69.10 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.						
6910.10.00	- Of porcelain or china	5%	Free	9%	Free	812.21	u
6910.90.00	- Other	5%	Free	9%	Free	812.29	u
	69.11 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.						
6911.10.00	- Tableware and kitchenware	5%	Free	9%	Free	666.11	kg
6911.90.00	- Other	5%	Free	9%	Free	666.12	kg
6912.00.00	**69.12 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**	5%	Free	9%	Free	666.13	kg
	69.13 Statuettes and other ornamental ceramic articles.						
6913.10.00	- Of porcelain or china	5%	Free	9%	Free	666.21	kg
6913.90.00	- Other	5%	Free	9%	Free	666.29	kg

Section XIII
Chapter 69
69.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	69.14 Other ceramic articles.						
6914.10.00	- Of porcelain or china	5%	Free	9%	Free	663.99	kg
6914.90.00	- Other	5%	Free	9%	Free	663.99	kg

Section XIII
Chapter 70
Notes

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover :

(a) Goods of heading 32.07 (for example vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapter 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

(f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

- (g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading94.05;

(h) 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

(ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means :

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

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

Subheading Note.

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

7001	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass
7002	Glass in balls (other than microspheres of 7018), rods or tubes, unworked
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
7006	Glass of 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
7007	Safety glass, consisting of toughened (tempered) or laminated glass
7008	Multiple-walled insulating units of glass
7009	Glass mirrors, whether or not framed, including rear-view mirrors
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like
7012	Glass inners for vacuum flasks or for other vacuum vessels
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 7010 or 7018)
7014	Signalling glassware and optical elements of glass (other than those of 7015), not optically worked
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)
7020	Other articles of glass

Section XIII
Chapter 70
70.01/70.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 7001.00.00	**70.01 Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.**	5%	Free	9%	Free	664.11	kg
	70.02 Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, Unworked.						
7002.10.00	- Balls	5%	Free	9%	Free	664.12	kg
7002.20.00	- Rods	5%	Free	9%	Free	664.12	kg
	- Tubes :						
7002.31.00	- - Of fused quartz or other fused silica	5%	Free	9%	Free	664.12	kg
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	5%	Free	9%	Free	664.12	kg
7002.39.00	- - Other	5%	Free	9%	Free	664.12	kg
	70.03 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
	- Non-wired sheets :						
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	Free	9%	Free	664.51	m^2
7003.19.00	- - Other	5%	Free	9%	Free	664.51	m^2
7003.20.00	- Wired sheets	5%	Free	9%	Free	664.52	m^2
7003.30.00	- Profiles	5%	Free	9%	Free	664.53	m^2

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	70.04 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
7004.20.00	- Glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	Free	9%	Free	664.31	m^2
7004.90.00	- Other glass	5%	Free	9%	Free	664.39	m^2
	70.05 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	Free	9%	Free	664.41	m^2
	- Other non-wired glass :						
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	Free	9%	Free	664.41	m^2
7005.29.00	- - Other	5%	Free	9%	Free	664.41	m^2
7005.30.00	- Wired glass	5%	Free	9%	Free	664.42	m^2
7006.00.00	**70.06 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.**	5%	Free	9%	Free	664.91	kg

Section XIII
Chapter 70
70.07/70.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	70.07 Safety glass, consisting of toughened (tempered) or laminated glass.						
	- Toughened (tempered) safety glass :						
7007.11.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	Free	9%	Free	664.71	kg
7007.19.00	- - Other	5%	Free	9%	Free	664.71	m^2
	- Laminated safety glass :						
7007.21.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%	Free	9%	Free	664.72	kg
7007.29.00	- - Other	5%	Free	9%	Free	664.72	m^2
7008.00.00	**70.08 Multiple-walled insulating units of glass.**	5%	Free	9%	Free	664.92	m^2
	70.09 Glass mirrors, whether or not framed, including rear-view mirrors.						
7009.10.00	- Rear-view mirrors for vehicles	5%	Free	9%	Free	664.81	kg
	- Other :						
7009.91.00	- - Unframed	5%	Free	9%	Free	664.89	kg
7009.92.00	- - Framed	5%	Free	9%	Free	664.89	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	70.10 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.						
7010.10.00	- Ampoules	5%	Free	9%	Free	665.92	kg
7010.20.00	- Stoppers, lids and other closures	5%	Free	9%	Free	665.1	kg
7010.90.00	- Other	5%	Free	9%	Free	665.1	kg
•	**70.11 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**						
7011.10.00	- For electric lighting	5%	Free	9%	Free	664.93	kg
7011.20.00	- For cathode-ray tubes	5%	Free	9%	Free	664.93	kg
7011.90.00	- Other	5%	Free	9%	Free	664.93	kg
	70.13 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).						
7013.10.00	- Of glass-ceramics	5%	Free	9%	Free	665.21	kg

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Chapter 70

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Stemware drinking glasses other than of glass-ceramics :						
7013.22.00	- - Of lead crystal	5%	Free	9%	Free	665.22	kg
7013.28.00	- - Other	5%	Free	9%	Free	665.22	kg
	- Other drinking glasses, other than of glasses ceramics :						
7013.33.00	- - Of lead crystal	5%	Free	9%	Free	665.22	kg
7013.37.00	- - Other	5%	Free	9%	Free	665.22	kg
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :						
7013.41.00	- - Of lead crystal	5%	Free	9%	Free	665.23	kg
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within within a temperature range of 0 °C to 300 °C	5%	Free	9%	Free	665.23	kg
7013.49.00	- - Other	5%	Free	9%	Free	665.23	kg
	- Other glassware :						
7013.91	- - Of lead crystal						
7013.91.10	- - - Statuettes and other ornamental articles	5%	Free	9%	Free	665.29	kg
7013.91.90	- - - Other	5%	Free	9%	Free	665.29	kg
7013.99.00	- - Other	5%	Free	9%	Free	665.29	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7014.00	**70.14 Signalling glass-ware and optical elements of glass (other than those of heading 70.15), not optically worked.**						
7014.00.10	- - - Reflectors and re-fractors for lighting purposes of a kind used with motor vehicle of headings 87.01, 8702, 8703, 8704, 8705 and trailer for arti-culated vehicle of heading 8716	5%	Free	9%	Free	665.95	kg
7014.00.90	- - - Other	5%	Free	9%	Free	665.95	kg
	70.15 Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.						
7015.10.00	- Glasses for corrective spectacles	5%	Free	9%	Free	664.94	kg
7015.90.00	- Other	5%	Free	9%	Free	664.94	kg
	70.16 Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.						

Section XIII
Chapter 70
70.17/70.18

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7016.10.00	- Glass cubes and other glass small-wares, whether or not on a backing, for mosaics or similar decorative purposes	5%	Free	9%	Free	665.94	kg
7016.90.00	- Other	5%	Free	9%	Free	664.96	kg
	70.17 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.						
7017.10.00	- Of fused quartz or other fused silica	5%	Free	9%	Free	665.91	kg
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within within a temperature range of 0 °C to 300 °C	5%	Free	9%	Free	665.91	kg
7017.90.00	- Other	5%	Free	9%	Free	665.91	kg
	70.18 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.						
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	Free	9%	Free	665.93	kg

Section XIII
Chapter 70
70.19

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	5%	Free	9%	Free	665.93	kg
7018.90.00	- Other	5%	Free	9%	Free	665.93	kg
●	**70.19 Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).**						
●	- Slivers, rovings, yarn and chopped strands and mats thereof :						
● 7019.11.00	- - Chopped strands, of a length of not more than 50 mm	5%	Free	9%	Free	651.95	kg
● 7019.12.00	- - Rovings	5%	Free	9%	Free	651.95	kg
● 7019.13.00	- - Other yarn, slivers	5%	Free	9%	Free	651.95	kg
● 7019.14.00	- - Mechanically bonded mats	5%	Free	9%	Free	651.95	kg
● 7019.15.00	- - Chemically bonded mts	5%	Free	9%	Free	651.95	kg
● 7019.19.00	- - Other	5%	Free	9%	Free	651.95	kg
●	- Mechanically bonded fabrics:						
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :						
7019.31.00	- - Mats	5%	Free	9%	Free	664.95	kg
7019.32.00	- - Thin sheets (voiles)	5%	Free	9%	Free	664.95	kg
7019.39.00	- - Other	5%	Free	9%	Free	664.95	kg
7019.40.00	- Woven fabrics of roving	5%	Free	9%	Free	664.95	kg
	- Other woven fabrics :						
7019.51.00	- - Of a width not exceeding 30 cm	5%	Free	9%	Free	664.95	kg
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	5%	Free	9%	Free	664.95	kg
7019.59.00	- - Other	5%	Free	9%	Free	664.95	kg

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Chapter 70
70.20

	Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●		- Mechanically bonded mats:						
●	7019.61.00	- - Closed woven fabrics of rovings	5%	Free	9%	Free	664.95	kg
●	7019.62.00	- - Other closed fabrics of rovings	5%	Free	9%	Free	664.95	kg
●	7019.63.00	- - Closed woven fabrics, plain weave of yarns, not coated or laminated	5%	Free	9%	Free	664.95	kg
●	7019.64.00	- - Closed woven fabrics, plain weave, of yarns, coated or laminated	5%	Free	9%	Free	664.95	kg
●	7019.65.00	- - Open woven fabrics of a width not exceeding 30cm	5%	Free	9%	Free	664.95	kg
●	7019.66.00	- - Open woven fabrics of a width exceeding 30cm	5%	Free	9%	Free	664.95	kg
●	7019.69.00	- - Other	5%	Free	9%	Free	664.95	kg
●		- Chemically bonded fabrics:						
●	7019.71.00	- Veils (thin sheets):	5%	Free	9%	Free	664.95	kg
●	7019.72.00	- - Other closed fabrics	5%	Free	9%	Free	664.95	kg
●	7019.73.00	- - Other open fabrics	5%	Free	9%	Free	664.95	kg
●	7019.80.00	- Glass wool and articles of glass wool	5%	Free	9%	Free	664.95	kg
●	7019.90	- Other						
	7019.90.10	- - - Glass wool and articles thereof	5%	Free	9%	Free	664.95	kg
	7019.90.90	- - - Other	5%	Free	9%	Free	664.95	kg
	7020.00	**70.20 Other articles of glass.**						
	7020.00.10	- - - Optical fibre performs, being goods of a kind used in the manufacture of optical fibres	5%	Free	9%	Free	665.99	kg
	7020.00.90	- - - Other	5%	Free	9%	Free	665.99	kg

Section XIV

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

Chapter 71

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

Notes.

1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

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

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

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(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum is to be treated as an alloy of gold;

(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

10.- For the purposes of heading 71.14, the expression "articles of gold smiths' or silver smiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

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

Subheading Notes

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41 the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES

7101 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport

7102 Diamonds, whether or not worked, but not mounted or set

7103 Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport

7104 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport

7105 Dust and powder of natural or synthetic precious or semi-precious stones

II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL

7106 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form

7107 Base metals clad with silver, not further worked than semi-manufactured

7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form

7109 Base metals or silver, clad with gold, not further worked than semi-manufactured

7110 Platinum, unwrought or in semi-manufactured forms, or in powder form

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71.01

7111 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured

7112 Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49

III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal

7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal

7115 Other articles of precious metal or of metal clad with precious metal

7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)

7117 Imitation jewellery

7118 Coin

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES						
	71.01 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.						
7101.10.00	- Natural pearls	15%	Free	9%	Free	667.11	kg
	- Cultured pearls :						
7101.21.00	- - Unworked	15%	Free	9%	Free	667.12	kg
7101.22.00	- - Worked	15%	Free	9%	Free	667.13	kg

Section XIV
Chapter 71
71.02/71.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	71.02 Diamonds, whether or not worked, but not mounted or set.						
7102.10.00	- Unsorted	5%	Free	9%	Free	667.21	carat
	- Industrial :						
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	5%	Free	9%	Free	277.11	carat
7102.29.00	- - Other	5%	Free	9%	Free	277.19	carat
	- Non-Industrial :						
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	5%	Free	9%	Free	667.22	carat
7102.39.00	- - Other	5%	Free	9%	Free	667.29	carat
	71.03 Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.						
7103.10.00	- Unworked or simply sawn or roughly shaped	5%	Free	9%	Free	667.31	kg
	- Otherwise worked :						
7103.91.00	- - Rubies, sapphires and emeralds	5%	Free	9%	Free	667.39	carat
7103.99.00	- - Other	5%	Free	9%	Free	667.39	carat

Section XIV
Chapter 71
71.04/71.06

	Item No.	Description	Import Duty			Export	Statistical	
			Fiscal	Excise	VAT	Duty	Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		71.04 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.						
	7104.10.00	- Piezo-electric quartz	5%	Free	9%	Free	667.41	kg
●		- Other, unworked or simply sawn or roughly shaped:						
●	7104.21.00	- - Diamonds	5%	Free	9%	Free	667.41	kg
●	7104.29.00	- - Other	5%	Free	9%	Free	667.41	kg
●		- Other:						
●	7104.91.00	- - Diamonds	5%	Free	9%	Free	667.41	kg
●	7104.99.00	- - Other	5%	Free	9%	Free	667.41	kg
		71.05 Dust and powder of natural or synthetic precious or semi-precious stones.						
	7105.10.00	- Of diamonds	5%	Free	9%	Free	277.21	Carat
	7105.90.00	- Other	5%	Free	9%	Free	277.21	kg
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL						
		71.06 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.						
	7106.10.00	- Powder	5%	Free	9%	3%	681.14	kg
		- Other :						
	7106.91.00	- - Unwrought	5%	Free	9%	3%	681.13	kg
	7106.92.00	- - Semi-manufactured	5%	Free	9%	3%	681.14	kg

Section XIV
Chapter 71
71.07/71.10

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7107.00.00	**71.07 Base metals clad with silver, not further worked than semi-manufactured.**	5%	Free	9%	3%	681.12	kg
	71.08 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
	- Non-monetary :						
7108.11.00	- - Powder	5%	Free	9%	3%	971.01	kg
7108.12.00	- - Other unwrought forms (e.g ingots and cast bars)	5%	Free	9%	3%	971.01	kg
7108.13.00	- - Other semi-manufactured forms	5%	Free	9%	3%	971.01	kg
7108.20.00	- Monetary	5%	Free	9%	3%	971.09	kg
7109.00.00	**71.09 Base metals or silver, clad with gold, not further worked than semi-manufactured.**	5%	Free	9%	3%	971.02	kg
	71.10 Platinum, unwrought or in semi-manufactured forms, or in powder form.						
	- Platinum :						
7110.11.00	- - Unwrought or in powder form	5%	Free	9%	Free	681.23	kg
7110.19.00	- - Other	5%	Free	9%	Free	681.25	kg
	- Palladium :						
7110.21.00	- - Unwrought or in powder form	5%	Free	9%	Free	681.24	kg
7110.29.00	- - Other	5%	Free	9%	Free	681.25	kg

Section XIV
Chapter 71
71.11/71.12

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Rhodium :						
7110.31.00	- - Unwrought or in powder form	5%	Free	9%	Free	681.24	kg
7110.39.00	- - Other	5%	Free	9%	Free	681.25	kg
	- Iridium, osmium and ruthenium :						
7110.41.00	- - Unwrought or in powder form	5%	Free	9%	Free	681.24	kg
7110.49.00	- - Other	5%	Free	9%	Free	681.25	kg
7111.00.00	**71.11 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	5%	Free	9%	Free	681.22	kg
●	**71.12 Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.**						
7112.30.00	- Ash containing precious metal compounds	5%	Free	9%	3%	971.03	kg
	- Other :						
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	Free	9%	3%	971.03	kg
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5%	Free	9%	3%	971.03	kg
7112.99.00	- - Other	5%	Free	9%	3%	971.03	kg

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SUB-CHAPTER III						
	III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES						
	71.13 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.						
	- Of precious metal whether or not plated or clad with precious metal:						
7113.11	- - Of silver, whether or not plated or clad with other precious metal :						
7113.11.10	- - - Inlaid with or incorporating pearls, precious or semi-precious stones	5%	Free	9%	Free	897.31	kg
7113.11.90	- - - Other	5%	Free	9%	Free	897.31	kg
7113.19	- - Of other precious metal, whether or not plated or clad with precious metal :						
7113.19.10	- - - Inlaid with or incorporating pearls, precious or semi-precious stones	5%	Free	9%	Free	897.31	kg
7113.19.90	- - - Other	5%	Free	9%	Free	897.31	kg
7113.20	- Of base metal clad with precious metal :						
7113.20.10	- - - Inlaid with or incorporating pearls, precious or semi-precious stones	5%	Free	9%	Free	897.31	kg
7113.20.90	- - - Other	5%	Free	9%	Free	897.31	kg

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71.14/71.16

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	71.14 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.						
	- Of precious metal whether or not plated or clad with precious metal :						
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal :	5%	Free	9%	Free	897.32	kg
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	5%	Free	9%	Free	897.32	kg
7114.20.00	- Of base metal clad with precious metal	5%	Free	9%	Free	897.32	kg
	71.15 Other articles of precious metal or of metal clad with precious metal.						
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	5%	Free	9%	Free	897.41	kg
7115.90	- Other :						
7115.90.10	- - - Chain of precious metal	5%	Free	9%	Free	897.49	kg
7115.90.90	- - - Other	5%	Free	9%	Free	897.49	kg
	71.16 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).						
7116.10.00	- Of natural or cultured pearls	15%	Free	9%	Free	897.33	kg
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15%	Free	9%	Free	897.33	kg

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	71.17 Imitation Jewellery.						
	- Of base metal, whether or not plated with precious metal :						
7117.11.00	- - Cuff-links and studs	5%	Free	9%	Free	897.21	kg
7117.19.00	- - Other	5%	Free	9%	Free	897.21	kg
7117.90.00	- Other	5%	Free	9%	Free	897.29	kg
	71.18 Coin.						
7118.10.00	- Coin (other than gold coin), not being legal tender	5%	Free	9%	Free	961.0	kg
7118.90.90	- Other	5%	Free	9%	Free	961.0	kg

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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, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

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

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

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

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

● (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

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

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

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

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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

7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General 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:

(i) All metal waste and scrap;

(ii) 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.

9.- For the purposes of Chapters 74 to 76 and 78 to 81, 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 acrs, 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 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 or 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, drawn products, in coil, 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 acrs, 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.

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

(e) **Tubes and pipes**

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

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Chapter 72

Iron and steel

Notes.

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

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

- not more than 10 % of chromium
- not more than 6% of manganese
- not more than 5% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

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

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

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

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

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

(f) **Other alloy steel**
Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % more of aluminium

- 0.0008 % or more of boron

- 0.3 % or more of chromium

- 0.3 % or more of cobalt

- 0.4 % or more of copper

- 0.4 % or more of lead

- 1.65 % or more of manganese

- 0.08 % or more of molybdenum

- 0.3 % or more of nickel

- 0.06 % or more of niobium

- 0.6 % or more of silicon

- 0.05 % or more of titanium

- 0.3 % or more of tungsten (wolfram)

- 0.1 % or more of vanadium

- 0.05 % or more of zirconium

- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

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(ij) **Semi-finished products**
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

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

These products are not presented in coils.

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

- coils of successively superimposed layers, or

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

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

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

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

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

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

- be twisted after rolling.

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

Chapter 72 does not include products of heading 73.01 or 73.02.

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

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

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**
Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2% of chromium
- more than 0.5% of copper
- more than 0.5% of nickel
- more than 0.1% of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

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

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

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.5% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth

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

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(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7% of carbon,

- 0.5% or more but not more than 1.9% of manganese, and

- 0.6% or more but not more than 2.5% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

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

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

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

SUB-CHAPTER I

PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

7201 Pig iron and spiegeleisen in pigs, blocks or other primary forms

7202 Ferro-alloys

7203 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms

7204 Ferrous waste and scrap; remelting scrap ingots of iron or steel

7205 Granules and powders, of pig iron, spiegeleisen, iron or steel

SUB-CHAPTER II

IRON AND NON-ALLOY STEEL

7206 Iron and non-alloy steel in ingots or other primary forms (excluding iron of 7203)

7207 Semi-finished products of iron or non-alloy steel

7208 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated

7209 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated

7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated

7211 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated

7212 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated

7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel

7214 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling

7215 Other bars and rods of iron or non-alloy steel

7216 Angles, shapes and sections of iron or non-alloy steel

7217 Wire of iron or non-alloy steel

SUB-CHAPTER III

STAINLESS STEEL

7218 Stainless steel in ingots or other primary forms; semi-finished products of stainless steel

7219 Flat-rolled products of stainless steel, of a width of 600 mm or more

7220 Flat-rolled products of stainless steel, of a width of less than 600 mm

7221 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel

7222 Other bars and rods of stainless steel; angles, shapes and sections of stainless steel

7223 Wire of stainless steel

SUB-CHAPTER IV

OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL

7224 Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel

7225 Flat-rolled products of other alloy steel, of a width of 600 mm or more

7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm

7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel

7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel

7229 Wire of other alloy steel

Section XV
Chapter 72
72.01/72.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	I.- PRIMARY MATERIALS, PRODUCTS IN GRANULAR OR POWDER FORM						
	72.01 Pig iron and spiegeleisen in pigs, blocks or other primary forms.						
7201.10.00	- Non-alloys pig iron containing by weight 0.5% or less of phosphorus	5%	Free	9%	Free	671.21	kg
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5%	Free	9%	Free	671.22	kg
7201.50.00	- Alloy pig iron; spiegeleisen	5%	Free	9%	Free	671.23	kg
	72.02 Ferro-alloys.						
	- Ferro-manganese :						
7202.11.00	- - Containing by weight more than 2% of carbon	5%	Free	9%	Free	671.41	kg
7202.19.00	- - Other	5%	Free	9%	Free	671.49	kg
	- Ferro-silicon :						
7202.21.00	- - Containing by weight more than 55% of silicon	5%	Free	9%	Free	671.51	kg
7202.29.00	- - Other	5%	Free	9%	Free	671.51	kg
7202.30.00	- Ferro-silico-manganese	5%	Free	9%	Free	671.52	kg
	- Ferro-chromium :						
7202.41.00	- - Containing by weight more than 4% of carbon	5%	Free	9%	Free	671.53	kg
7202.49.00	- - Other	5%	Free	9%	Free	671.53	kg
7202.50.00	- Ferro-silico-chromium	5%	Free	9%	Free	671.54	kg
7202.60.00	- Ferro-nickel	5%	Free	9%	Free	671.55	kg
7202.70.00	- Ferro-molybdenum	5%	Free	9%	Free	671.59	kg
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	5%	Free	9%	Free	671.59	kg

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Chapter 72
72.03/72.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	5%	Free	9%	Free	671.59	kg
7202.92.00	- - Ferro-vanadium	5%	Free	9%	Free	671.59	kg
7202.93.00	- - Ferro-niobium	5%	Free	9%	Free	671.59	kg
7202.99.00	- - Other	5%	Free	9%	Free	671.59	kg
	72.03 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.						
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	5%	Free	9%	Free	671.33	kg
7203.90.00	- Other	5%	Free	9%	Free	671.33	kg
	72.04 Ferrous waste and scrap; remelting scrap ingots of iron or steel.						
7204.10.00	- Waste and scrap of cast iron	5%	Free	9%	Free	282.1	kg
	- Waste and scrap of alloy steel :						
7204.21.00	- - Of stainless steel	5%	Free	9%	Free	282.21	kg
7204.29.00	- - Other	5%	Free	9%	Free	282.29	kg
7204.30.00	- Waste and scrap of tinned iron or steel	5%	Free	9%	Free	282.31	kg

Section XV
Chapter 72
72.05/72.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other waste and scrap :						
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	Free	9%	Free	282.32	kg
7204.49.00	- - Other	5%	Free	9%	Free	282.39	kg
7204.50.00	- Remelting scrap ingots	5%	Free	9%	Free	282.33	kg
	72.05 Granules and powders, of pig iron, spiegeleisen, iron or steel.						
7205.10.00	- Granules	5%	Free	9%	Free	671.31	kg
	- Powders :						
7205.21.00	- - Of alloy steel	5%	Free	9%	Free	671.32	kg
7205.29.00	- - Other	5%	Free	9%	Free	671.32	kg
	II.- IRON AND NON-ALLOY STEEL						
	72.06 Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).						
7206.10.00	- Ingots	5%	Free	9%	Free	672.41	kg
7206.90.00	- Other	5%	Free	9%	Free	672.45	kg
	72.07 Semi-finished products of iron or non-alloy steel.						
	- Containing by weight less than 0.25% of carbon :						
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5%	Free	9%	Free	672.61	kg
7207.12.00	- - Other, of rectangular (other than square) cross-section	5%	Free	9%	Free	672.62	kg
7207.19.00	- - Other	5%	Free	9%	Free	672.69	kg
7207.20.00	- Containing by weight 0.25% or more of carbon	5%	Free	9%	Free	672.7	kg

Section XV
Chapter 72
72.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	72.08 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.						
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	5%	Free	9%	Free	673.21	kg
	- Other, in coils, not further worked than hot-rolled, pickled :						
7208.25.00	- - Of a thickness of 4.75 mm or more	5%	Free	9%	Free	673.21	kg
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	9%	Free	673.21	kg
7208.27.00	- - Of a thickness of less than 3 mm	5%	Free	9%	Free	673.21	kg
	- Other, in coils, not further worked than hot-rolled :						
7208.36.00	- - Of a thickness exceeding 10 mm	5%	Free	9%	Free	673.21	kg
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	9%	Free	673.21	kg
7208.38.00	- - Of a thickness of 3mm or more but less than 4.75 mm	5%	Free	9%	Free	673.21	kg
7208.39.00	- - Of a thickness of less than 3 mm	5%	Free	9%	Free	673.21	kg
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	5%	Free	9%	Free	673.21	kg
	- Other, not in coils, not further worked than hot-rolled :						
7208.51.00	- - Of a thickness exceeding 10 mm	5%	Free	9%	Free	673.24	kg
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	9%	Free	673.24	kg

Section XV
Chapter 72
72.09

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	9%	Free	673.24	kg
7208.54.00	- - Of a thickness of less than 3 mm	5%	Free	9%	Free	673.24	kg
7208.90.00	- Other	5%	Free	9%	Free	673.51	kg
	72.09 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.						
	- In coils, not further worked than cold-rolled (cold-reduced) :						
7209.15.00	- - Of a thickness of 3 mm or more	5%	Free	9%	Free	673.41	kg
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	9%	Free	673.41	kg
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	9%	Free	673.41	kg
7209.18.00	- - Of a thickness of less than 0.5 mm	5%	Free	9%	Free	673.41	kg
	- Not in coils, not further worked than cold-rolled (cold reduced) :						
7209.25.00	- - Of a thickness of 3 mm or more	5%	Free	9%	Free	673.46	kg
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	9%	Free	673.46	kg
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	9%	Free	673.46	kg
7209.28.00	- - Of a thickness of less than 0.5 mm	5%	Free	9%	Free	673.46	kg
7209.90.00	- Other	5%	Free	9%	Free	673.46	kg

Section XV
Chapter 72
72.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	72.10 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.						
	- Plated or coated with tin :						
7210.11	- - Of a thickness of 0.5 mm or more						
7210.11.10	- - - Roofing sheets	32%	Free	9%	Free	674.21	kg
7210.11.90	- - - Other	5%	Free	9%	Free	674.21	kg
7210.12	- - Of a thickness of less than 0.5 mm						
7210.12.10	- - - Roofing sheets	32%	Free	9%	Free	674.21	kg
7210.12.90	- - - Other	5%	Free	9%	Free	674.21	kg
7210.20	- Plated or coated with lead, including terne-plate						
7210.20.10	- - - Roofing sheets	32%	Free	9%	Free	674.41	kg
7210.20.90	- - - Other	5%	Free	9%	Free	674.41	kg
7210.30	- Electrolytically plated or coated with zinc :						
7210.30.10	- - - Roofing and structural floor (decking) sheets	32%	Free	9%	Free	674.11	kg
7210.30.90	- - - Other	5%	Free	9%	Free	674.11	kg
	- Otherwise plated or coated with zinc :						
7210.41	- - Corrugated :						
7210.41.10	- - - Roofing and structural floor (decking)sheets	32%	Free	9%	Free	674.13	kg
7210.41.90	- - - Other	5%	Free	9%	Free	674.13	kg
7210.49	- - Other :						
7210.49.10	- - - Roofing and structural floor (decking) sheets	32%	Free	9%	Free	674.13	kg
7210.49.90	- - - Other	5%	Free	9%	Free	674.13	kg

Section XV
Chapter 72
72.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides :						
7210.50.10	- - - Roofing sheets	32%	Free	9%	Free	674.42	kg
7210.50.90	- - - Other	5%	Free	9%	Free	674.42	kg
	- Plated or coated with aluminium :						
7210.61	- - Plated or coated with aluminium zinc alloys						
7210.61.10	- - - Roofing sheets	32%	Free	9%	Free	674.43	kg
7210.61.90	- - - Other	5%	Free	9%	Free	674.43	kg
7210.69	- - Other						
7210.69.10	- - - Roofing sheets	32%	Free	9%	Free	674.43	kg
7210.69.90	- - - Other	5%	Free	9%	Free	674.43	kg
7210.70	- Painted, varnished or coated with plastics :						
7210.70.10	- - - Roofing sheets	32%	Free	9%	Free	674.31	kg
7210.70.90	- - - Other	5%	Free	9%	Free	674.31	kg
7210.90	- Other :						
7210.90.10	- - - Roofing sheets	32%	Free	9%	Free	674.44	kg
7210.90.90	- - - Other	5%	Free	9%	Free	674.44	kg
	72.11 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.						
	- Not further worked than hot-rolled :						
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	Free	9%	Free	673.27	kg

Section XV
Chapter 72
72.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7211.14.00	- - Other, of a thickness of a 4.75 mm or more	5%	Free	9%	Free	673.27	kg
7211.19.00	- - Other	5%	Free	9%	Free	673.29	kg
	- Not further worked than cold-rolled (cold-reduced) :						
7211.23.00	- - Containing by weight less than 0.25% of carbon	5%	Free	9%	Free	673.49	kg
7211.29.00	- - Other	5%	Free	9%	Free	673.49	kg
7211.90.00	- Other	5%	Free	9%	Free	673.53	kg
	72.12 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.						
7212.10	- Plated or coated with tin						
7212.10.10	- - - Roofing sheets	32%	Free	9%	Free	674.22	kg
7212.10.90	- - - Other	5%	Free	9%	Free	674.22	kg
7212.20	- Electrolytically plated or coated with zinc						
7212.20.10	- - - Roofing sheets	32%	Free	9%	Free	674.12	kg
7212.20.90	- - - Other	5%	Free	9%	Free	674.12	kg
7212.30	- Otherwise plated or coated with zinc						
7212.30.10	- - - Roofing sheets	32%	Free	9%	Free	674.14	kg
7212.30.90	- - - Other	5%	Free	9%	Free	674.14	kg
7212.40	- Painted, varnished or coated with plastics						
7212.40.10	- - - Roofing sheets	32%	Free	9%	Free	674.32	kg
7212.40.90	- - - Other	5%	Free	9%	Free	674.32	kg

Section XV
Chapter 72
72.13

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7212.50	- Otherwise plated or coated						
7212.50.10	- - - Roofing sheets	32%	Free	9%	Free	674.51	kg
7212.50.90	- - - Other	5%	Free	9%	Free	674.51	kg
7212.60	- Clad						
7212.60.10	- - - Roofing sheets	32%	Free	9%	Free	674.52	kg
7212.60.90	- - - Other	5%	Free	9%	Free	674.52	kg
	72.13 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.						
7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process						
7213.10.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.11	kg
7213.10.90	- - - Other	5%	Free	9%	Free	676.11	kg
7213.20	- Other, of free-cutting steel						
7213.20.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ whichever is the greater	Free	9%	Free	676.12	kg
7213.20.90	- - - Other	5%	Free	9%	Free	676.12	kg
	- Other :						
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter						
7213.91.10	- - - Of a circular cross-section measuring less than 10 mm in diameter	5%	Free	9%	Free	676.19	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7213.91.90	- - - Of a circular cross-section measuring 10 mm or more but less than 14 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.19	kg
7213.99	- - Other						
7213.99.10	- - - Of a circular cross-section measuring 14 mm or more but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.19	kg
7213.99.90	- - - Other	5%	Free	9%	Free	676.19	kg
	72.14 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.						
7214.10.00	- Forged	5%	Free	9%	Free	676.43	kg
7214.20	- Containing indentations ribs, grooves or other deformations produced during the rolling process or twisted after rolling						
7214.20.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.21	kg
7214.20.90	- - - Other	5%	Free	9%	Free	676.21	kg
7214.30	- Other, of free-cutting steel						
7214.30.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.22	kg
7214.30.90	- - - Other	5%	Free	9%	Free	676.22	kg

Section XV
Chapter 72
72.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
7214.91	- - Of rectangular (other than square)						
7214.91.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.29	kg
7214.91.90	- - - Other	5%	Free	9%	Free	676.29	kg
7214.99	- - Other						
7214.99.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.29	kg
7214.99.90	- - - Other	5%	Free	9%	Free	676.24	kg
	72.15 Other bars and rods of iron or non-alloy steel.						
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished.						
7215.10.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.31	kg
7215.10.90	- - - Other	5%	Free	9%	Free	676.31	kg
7215.50	- Other, not further worked than cold-formed or cold finished						
7215.50.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.33	kg
7215.50.90	- - - Other	5%	Free	9%	Free	676.33	kg

Section XV
Chapter 72
72.16

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7215.90	- Other						
7215.90.10	- - - Of a circular cross-section measuring not less than 10 mm but not more than 32 mm in diameter	32% or 50¢ per kg whichever is greater	Free	9%	Free	676.44	kg
7215.90.90	- - - Other	5%	Free	9%	Free	676.44	kg
	72.16 Angles, shapes and sections of iron or non-alloy steel.						
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	Free	9%	Free	676.81	kg
	- L or T sections, not further worked than hot-rolled, hot--drawn or extruded, of a height of less than 80 mm :						
7216.21.00	- - L sections	5%	Free	9%	Free	676.81	kg
7216.22.00	- - T sections	5%	Free	9%	Free	676.81	kg
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :						
7216.31.00	- - U sections	5%	Free	9%	Free	676.82	kg
7216.32.00	- - I sections	5%	Free	9%	Free	676.82	kg
7216.33.00	- - H sections	5%	Free	9%	Free	676.82	kg
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	Free	9%	Free	676.82	kg
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5%	Free	9%	Free	676.83	kg

Section XV
Chapter 72
72.17/72.18

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished :						
7216.61.00	- - Obtained from flat-rolled products	5%	Free	9%	Free	676.84	kg
7216.69.00	- - Other	5%	Free	9%	Free	676.84	kg
	- Other :						
7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	5%	Free	9%	Free	676.85	kg
7216.99.00	- - Other	5%	Free	9%	Free	676.85	kg
	72.17 Wire of iron or non-alloy steel.						
7217.10.00	- Not plated or coated, whether or not polished	5%	Free	9%	Free	678.14	kg
7217.20.00	- Plated or coated with zinc	5%	Free	9%	Free	678.15	kg
7217.30.00	- Plated or coated with other base metals	5%	Free	9%	Free	678.15	kg
7217.90.00	- Other	5%	Free	9%	Free	678.19	kg
	III.-STAINLESS STEEL						
	72.18 Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.						
7218.10.00	- Ingots and other primary forms	5%	Free	9%	Free	672.47	kg
	- Other :						
7218.91.00	- - Of rectangular (other than square) cross-section	5%	Free	9%	Free	672.81	kg
7218.99.00	- - Other	5%	Free	9%	Free	672.81	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	72.19 Flat-rolled products of stainless steel, of a width of 600 mm or more.						
	- Not further worked than hot-rolled, in coils :						
7219.11.00	- - Of a thickness exceeding 10 mm	5%	Free	9%	Free	675.31	kg
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	9%	Free	675.31	kg
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	9%	Free	675.32	kg
7219.14.00	- - Of a thickness of less than 3 mm	5%	Free	9%	Free	675.33	kg
	- Not further worked than hot-rolled, not in coils :						
7219.21.00	- - Of a thickness exceeding 10 mm	5%	Free	9%	Free	675.34	kg
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	9%	Free	675.34	kg
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	9%	Free	675.35	kg
7219.24.00	- - Of a thickness of less than 3 mm	5%	Free	9%	Free	675.36	kg
	- Not further worked than cold-rolled (cold-reduced) :						
7219.31.00	- - Of a thickness of 4.75 mm or more	5%	Free	9%	Free	675.51	kg
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	9%	Free	675.52	kg

Section XV
Chapter 72
72.20/72.22

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	9%	Free	675.53	kg
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	9%	Free	675.54	kg
7219.35.00	- - Of a thickness of less than 0.5 mm	5%	Free	9%	Free	675.55	kg
7219.90.00	- Other	5%	Free	9%	Free	675.71	kg
	72.20 Flat-rolled products of stainless steel, of a width of less than 600 mm .						
	- Not further worked than hot-rolled :						
7220.11.00	- - Of a thickness of 4.75 mm or more	5%	Free	9%	Free	675.37	kg
7220.12.00	- - Of a thickness of less than 4.75 mm	5%	Free	9%	Free	675.38	kg
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	5%	Free	9%	Free	675.56	kg
7220.90.00	- Other	5%	Free	9%	Free	675.72	kg
7221.00.00	**72.21 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	5%	Free	9%	Free	676.15	kg
	72.22 Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.						
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :						
7222.11.00	- - Of circular cross-section	5%	Free	9%	Free	676.25	kg

Section XV
Chapter 72
72.23/72.25

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7222.19.00	- - Other	5%	Free	9%	Free	676.25	kg
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	5%	Free	9%	Free	676.34	kg
7222.30.00	- Other bars and rods	5%	Free	9%	Free	676.45	kg
7222.40.00	- Angles, shapes and sections	5%	Free	9%	Free	676.87	kg
7223.00.00	**72.23 Wire of stainless steel.**	5%	Free	9%	Free	678.21	kg
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL						
	72.24 Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.						
7224.10.00	- Ingots and other primary forms	5%	Free	9%	Free	672.49	kg
7224.90.00	- Other	5%	Free	9%	Free	672.82	kg
	72.25 Flat-rolled products of other alloy steel, of a width of 600 mm or more.						
	- Of silicon-electrical steel :						
7225.11.00	- - Grain-oriented	5%	Free	9%	Free	675.11	kg
7225.19.00	- - Other	5%	Free	9%	Free	675.11	kg
7225.30.00	- Other, not further worked than hot-rolled, in coils	5%	Free	9%	Free	675.41	kg
7225.40.00	- Other, not further worked than hot-rolled, not in coils	5%	Free	9%	Free	675.42	kg
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	5%	Free	9%	Free	675.61	kg

Section XV
Chapter 72
72.26/72.27

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
7225.91.00	- - Electrolytically plated or coated with zinc	5%	Free	9%	Free	675.73	kg
7225.92.00	- - Otherwise plated or coated with zinc	5%	Free	9%	Free	675.73	kg
7225.99.00	- - Other	5%	Free	9%	Free	675.73	kg
	72.26 Flat-rolled products of other alloy steel, of a width of less than 600 mm.						
	- Of silicon-electrical steel :						
7226.11.00	- - Grain-oriented	5%	Free	9%	Free	675.12	kg
7226.19.00	- - Other	5%	Free	9%	Free	675.12	kg
7226.20.00	- Of high speed steel	5%	Free	9%	Free	675.2	kg
	- Other :						
7226.91.00	- - Not further worked than hot-rolled	5%	Free	9%	Free	675.43	kg
7226.92.00	- - Not further worked than cold-rolled(cold-reduced)	5%	Free	9%	Free	675.62	kg
7226.99.00	- - Other	5%	Free	9%	Free	675.74	kg
	72.27 Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel.						
7227.10.00	- Of high speed steel	5%	Free	9%	Free	676.17	kg
7227.20.00	- Of silico-manganese steel	5%	Free	9%	Free	676.19	kg
7227.90.00	- Other	5%	Free	9%	Free	676.19	kg

Section XV
Chapter 72
72.28/72.29

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	72.28 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.						
7228.10.00	- Bars and rods, of high speed steel	5%	Free	9%	Free	676.41	kg
7228.20.00	- Bars and rods, of silico-manganese steel	5%	Free	9%	Free	676.42	kg
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	Free	9%	Free	676.29	kg
7228.40.00	- Other bars and rods, not further worked than forged	5%	Free	9%	Free	676.46	kg
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	5%	Free	9%	Free	676.39	kg
7228.60.00	- Other bars and rods	5%	Free	9%	Free	676.47	kg
7228.70.00	- Angles, shapes and sections	5%	Free	9%	Free	676.88	kg
7228.80.00	- Hollow drill bars and rods	5%	Free	9%	Free	676.48	kg
	72.29 Wire of other alloy steel.						
7229.20.00	- Of silico-manganese steel	5%	Free	9%	Free	678.29	kg
7229.90.00	- Other	5%	Free	9%	Free	678.29	kg

Section XV
Chapter 73
Notes

Chapter 73

Articles of iron or steel

Notes.

1.- In this Chapter, the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in note 1 (d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel

7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails

7303 Tubes, pipes and hollow profiles, of cast iron

7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel

7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel

7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel

7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel

7308 Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel

7309 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7310 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7311 Containers for compressed or liquefied gas, of iron or steel

7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated

7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel

7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel

7315 Chain and parts thereof, of iron or steel

7316 Anchors, grapnels and parts thereof, of iron or steel

7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper

7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel

7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included

7320 Springs and leaves for springs, of iron or steel

7321 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel

7322 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel

7324 Sanitary ware and parts thereof, of iron or steel

7325 Other cast articles of iron or steel

7326 Other articles of iron or steel

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.01 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.						
7301.10.00	- Sheet piling	5%	Free	9%	Free	676.86	kg
7301.20.00	- Angles, shapes and section	5%	Free	9%	Free	676.86	kg

Section XV
Chapter 73
73.02/73.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.02 Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.						
7302.10.00	- Rails	5%	Free	9%	Free	677.01	kg
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	Free	9%	Free	677.09	kg
7302.40.00	- Fish-plates and sole plates	5%	Free	9%	Free	677.09	kg
7302.90.00	- Other	5%	Free	9%	Free	677.09	kg
7303.00.00	**73.03 Tubes, pipes and hollow profiles, of cast iron**	5%	Free	9%	Free	679.11	kg
	73.04 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.						
	- Line pipe of a kind used for oil or gas pipeline :						
7304.11	- - Of stainless steel						
7304.11.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.12	kg
7304.11.90	- - - Other	5%	Free	9%	Free	679.12	kg
7304.19	- - Other						
7304.19.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.12	kg
7304.19.90	- - - Other	5%	Free	9%	Free	679.12	kg

Section XV
Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :						
7304.22	- - Drill pipe of stainless steel						
7304.22.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.13	kg
7304.22.90	- - - Other	5%	Free	9%	Free	679.13	kg
7304.23	- - Other drill pipe						
7304.23.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.13	kg
7304.23.90	- - - Other	5%	Free	9%	Free	679.13	kg
7304.24	- - Other, of stainless steel						
7304.24.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.13	kg
7304.24.90	- - - Other	5%	Free	9%	Free	679.13	kg
7304.29	- - Other						
7304.29.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.13	kg
7304.29.90	- - - Other	5%	Free	9%	Free	679.13	kg
	- Other, of circular cross-section, of iron or non-alloy steel:						
7304.31	- - Cold-drawn or cold-rolled (cold-reduced) :						

Section XV
Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7304.31.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40¢ per kg whichever is the greater	10%	9%	Free	679.14	kg
7304.31.90	- - - Other	5%	Free	9%	Free	679.14	kg
7304.39	- - Other :						
7304.39.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40¢ per kg whichever is the greater	10%	9%	Free	679.14	kg
7304.39.90	- - - Other	5%	Free	9%	Free	679.14	kg
	- Other, of circular cross-section, of stainless steel :						
7304.41	- - Cold-drawn or cold-rolled (cold-reduced) :						
7304.41.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.15	kg
7304.41.90	- - - Other	5%	Free	9%	Free	679.15	kg
7304.49	- - Other :						
7304.49.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does	5%	Free	9%	Free	679.15	kg

Section XV
Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7304.49.90	- - - Other	5%	Free	9%	Free	679.15	kg
	- Other, of circular cross-section, of other alloy steel :						
7304.51	- - Cold-drawn or cold-rolled (cold-reduced) :						
7304.51.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.16	kg
7304.51.90	- - - Other	5%	Free	9%	Free	679.16	kg
7304.59	- - Other :						
7304.59.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.16	kg
7304.59.90	- - - Other	5%	Free	9%	Free	679.16	kg
7304.90	- Other :						
7304.90.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.17	kg
7304.90.90	- - - Other	5%	Free	9%	Free	679.17	kg

Section XV
Chapter 73
73.05/73.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.05 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.						
	- Line pipe of a kind used for oil or gas pipelines :						
7305.11.00	- - Longitudinally submerged are welded	5%	Free	9%	Free	679.31	kg
7305.12.00	- - Other, longitudinally welded	5%	Free	9%	Free	679.31	kg
7305.19.00	- - Other	5%	Free	9%	Free	679.31	kg
7305.20.00	- Casing of a kind used in drilling for oil or gas	5%	Free	9%	Free	679.32	kg
	- Other, welded :						
7305.31.00	- - Longitudinally welded	5%	Free	9%	Free	679.33	kg
7305.39.00	- - Other	5%	Free	9%	Free	679.33	kg
7305.90.00	- Other	5%	Free	9%	Free	679.39	kg
	73.06 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.						
	- Line pipe of a kind used for oil or gas pipe line :						
7306.11	- - Welded, of stainless steel						
7306.11.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.41	kg
7306.11.90	- - - Other	5%	Free	9%	Free	679.41	kg
7306.19	- - Other						

Section XV
Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7306.19.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.41	kg
7306.19.90	- - - Other	5%	Free	9%	Free	679.41	kg
	- Casing and tubing of a kind used in drilling for oil or gas :						
7306.21	- - Welded, of stainless steel						
7306.21.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.42	kg
7306.21.90	- - - Other	5%	Free	9%	Free	679.42	kg
7306.29	- - Other						
7306.29.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2	5%	Free	9%	Free	679.42	kg
7306.29.90	- - - Other	5%	Free	9%	Free	679.42	kg
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel						
7306.30.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40c per kg whichever is the greater	10%	9%	Free	679.43	kg
7306.30.90	- - - Other	5%	Free	9%	Free	679.43	kg
7306.40	- Other, welded, of circular cross-section, of stainless steel :						

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Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7306.40.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40c per kg whichever is the greater	10%	9%	Free	679.43	kg
7306.40.90	- - - Other	5%	Free	9%	Free	679.43	kg
7306.50	- Other, welded, of circular cross-section, of other alloy steel						
7306.50.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40c per kg whichever is the greater	10%	9%	Free	679.43	kg
7306.50.90	- - - Other	5%	Free	9%	Free	679.43	kg
	- Other, welded, of non circular cross-section						
7306.61	- - Of square or rectangular cross-section						
7306.61.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40c per kg whichever is the greater	10%	9%	Free	679.44	kg
7306.61.90	- - - Other	5%	Free	9%	Free	679.44	kg
7306.69	- - Of other non-circular cross-section						
7306.69.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50mm; having internal and external rectangular cross-section, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40c per kg whichever is the greater	10%	9%	Free	679.44	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7306.69.90	- - - Other	5%	Free	9%	Free	679.44	kg
7306.90	- Other						
7306.90.10	- - - Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm^2 having a wall thickness of 1.6mm to 2.3mm	32% or 40c per kg whichever is the greater	10%	9%	Free	679.49	kg
7306.90.90	- - - Other	5%	Free	9%	Free	679.49	kg
	73.07 Tube or pipe fittings (for example, coupling, elbows, sleeves), of iron or steel.						
	- Cast fittings :						
7307.11.00	- - Of non-malleable cast iron	5%	Free	9%	Free	679.51	kg
7307.19.00	- - Other	5%	Free	9%	Free	679.52	kg
	- Other, of stainless steel :						
7307.21.00	- - Flanges	5%	Free	9%	Free	679.53	kg
7307.22.00	- - Threaded elbows, bends and sleeves	5%	Free	9%	Free	679.54	kg
7307.23.00	- - Butt welding fittings	5%	Free	9%	Free	679.55	kg
7307.29.00	- - Other	5%	Free	9%	Free	679.56	kg
	- Other :						
7307.91.00	- - Flanges	5%	Free	9%	Free	679.59	kg
7307.92.00	- - Threaded elbows, bends and sleeves	5%	Free	9%	Free	679.59	kg
7307.93.00	- - Butt welding fitting	5%	Free	9%	Free	679.59	kg
7307.99.00	- - Other	5%	Free	9%	Free	679.59	kg
	73.08 Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice lattice masts, roofs, roofing frame-works, doors and windows and their frames and thres-						

Section XV
Chapter 73
73.09/73.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	holds for doors, shutters, balustrades, trades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.						
7308.10.00	- Bridges and bridge-sections	5%	Free	9%	Free	691.11	kg
7308.20.00	- Towers and lattice masts	5%	Free	9%	Free	691.12	kg
7308.30	- Doors, windows and their frames and thresholds for doors						
7308.30.10	- - - Lourve-type windows and their frames	5%	5%	9%	Free	691.13	kg
7308.30.90	- - - Other	5%	Free	9%	Free	691.13	kg
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitpropping	5%	Free	9%	Free	691.14	kg
7308.90	- Other						
7308.90.10	- - - Shelvings and rackings, of iron or steel	5%	Free	9%	Free	691.19	kg
7308.90.20	- - - Roofing framework, plates, rods, angles, shapes, sections. Tubes and the like prepared for use in structures of iron or steel (fabricated)	5%	Free	9%	Free	691.19	kg
7308.90.90	- - - Other	32%	Free	9%	Free	691.19	kg
7309.00.00	**73.09 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	5%	Free	9%	Free	692.11	kg
	73.10 Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7310.10.00	- Of a capacity of 50 l or more	5%	Free	9%	Free	692.41	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Of a capacity of less than 50 l :						
7310.21.00	- - Cans which are to be closed by soldering or crimping	32%	Free	9%	Free	692.41	kg
7310.29.00	- - Other	5%	Free	9%	Free	692.41	kg
7311.00.00	**73.11 Containers for compressed or liquefied gas, of iron or steel.**	5%	Free	9%	Free	692.43	kg
	73.12 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.						
7312.10.00	- Stranded wire, ropes and cables	5%	Free	9%	Free	693.11	kg
7312.90.00	- Other	5%	Free	9%	Free	693.11	kg
7313.00	**73.13 Barbed wire of iron or steel, twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**						
7313.00.10	- - - Barbed wire of iron or steel	32%	Free	9%	Free	693.2	kg
7313.00.90	- - - Other	5%	Free	9%	Free	693.2	kg
	73.14 Cloth (including endless bands), grill, netting and fencing of iron or steel wire; expanded metal of iron or steel.						
	- Woven cloth :						
7314.12.00	- - Endless bands for machinery, of stainless steel	5%	Free	9%	Free	693.5	kg

Section XV
Chapter 73
73.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7314.14.00	- - Other woven cloth, of stainless steel	5%	Free	9%	Free	693.5	kg
7314.19.00	- - Other	5%	Free	9%	Free	693.5	kg
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	32%	10%	9%	Free	693.5	kg
	- Other grill, netting and fencing, welded at the intersection :						
7314.31.00	- - Plated or coated with zinc	32%	10%	9%	Free	693.5	kg
7314.39.00	- - Other	32%	10%	9%	Free	693.5	kg
	- Other cloth, grill, netting and fencing :						
7314.41	- - Plated or coated with zinc						
7314.41.10	- - - Chicken mesh hexagonal wire netting	5%	10%	9%	Free	693.5	kg
7314.41.90	- - - Other	32%	10%	9%	Free	693..5	kg
7314.42.00	- - Coated with plastics	32%	10%	9%	Free	693.5	kg
7314.49.00	- - Other	32%	10%	9%	Free	693.53	kg
7314.50.00	- Expanded metal	5%	Free	9%	Free	693.53	kg
	73.15 Chain and parts thereof, of iron or steel.						
	- Articulated link chain and parts thereof :						
7315.11.00	- - Roller chain	5%	Free	9%	Free	748.31	kg
7315.12.00	- - Other chain	5%	Free	9%	Free	748.32	kg
7315.19.00	- - Parts	5%	Free	9%	Free	748.39	kg
7315.20.00	- Skid chain	5%	Free	9%	Free	699.21	kg

Section XV
Chapter 73
73.16/73.18

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other chain :						
7315.81.00	- - Stud link	5%	Free	9%	Free	699.22	kg
7315.82.00	- - Other welded link	5%	Free	9%	Free	699.22	kg
7315.89.00	- - Other	5%	Free	9%	Free	699.22	kg
7315.90.00	- Other parts	5%	Free	9%	Free	699.22	kg
7316.00.00	**73.16 Anchors, grapnels and parts thereof, of iron or steel.**	5%	Free	9%	Free	699.61	kg
7317.00.00	**73.17 Nails, tacks, drawing pins, corrugated nails, staples (other than those or heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**	32%	Free	9%	Free	694.1	kg
	73.18 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.						
	- Threaded articles :						
7318.11.00	- - Coach screws	5%	Free	9%	Free	694.21	kg
7318.12.00	- - Other wood screws	5%	Free	9%	Free	694.21	kg
7318.13.00	- - Screw hooks and screw rings	5%	Free	9%	Free	694.21	kg
7318.14.00	- - Self-tapping screws	5%	Free	9%	Free	694.21	kg
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	5%	Free	9%	Free	694.21	kg
7318.16.00	- - Nuts	5%	Free	9%	Free	694.21	kg
7318.19.00	- - Other	5%	Free	9%	Free	694.21	kg

Section XV
Chapter 73
73.19/73.20

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Non-threaded articles :						
7318.21.00	- - Spring washers and other lock washers	5%	Free	9%	Free	694.22	kg
7318.22.00	- - Other washers	5%	Free	9%	Free	694.22	kg
7318.23.00	- - Rivets	5%	Free	9%	Free	694.22	kg
7318.24.00	- - cotters and cotter-pins	5%	Free	9%	Free	694.22	kg
7318.29.00	- - Other	5%	Free	9%	Free	694.22	kg
	73.19 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.						
7319.40.00	- Safety pins and other pins	5%	Free	9%	Free	699.32	kg
7319.90.00	- Other	5%	Free	9%	Free	699.31	kg
	73.20 Springs and leaves for springs, of iron or steel.						
7320.10	- Leaf-springs and leaves therefor						
7320.10.10	- - - New	5%	Free	9%	Free	699.4	kg
7320.10.20	- - - Used	15%	Free	9%	Free	699.4	kg
7320.20	- Helical springs						
7320.20.10	- - - New	5%	Free	9%	Free	699.4	kg
7320.20.20	- - - Used	15%	Free	9%	Free	699.4	kg
7320.90.00	- Other	5%	Free	9%	Free	699.4	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.21 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.						
	- Cooking appliances and plate warmers :						
7321.11	- - For gas fuel or for both gas and other fuels						
7321.11.10	- - - Of a weight not exceeding 10 kg (excluding the weight of any external fuel cylinder)	5%	Free	9%	Free	697.31	u
7321.11.90	- - - Other	5%	Free	9%	Free	697.31	u
7321.12	- - For liquid fuel						
7321.12.10	- - - Multi wick stoves for kerosene	5%	Free	9%	Free	697.31	u
7321.12.90	- - - Other	5%	Free	9%	Free	697.31	u
7321.19.00	- - Other, including appliance for solid fuel	5%	Free	9%	Free	697.31	u
	- Other appliances :						
7321.81.00	- - For gas fuel or both gas and other fuels	5%	Free	9%	Free	697.32	u
7321.82.00	- - For liquid fuel	5%	Free	9%	Free	697.32	u
7321.89.00	- - Other, including appliance for solid fuel	5%	Free	9%	Free	697.32	u
7321.90	- - Parts						
7321.90.10	- - - Parts for multi wick stove for kerosene	5%	Free	9%	Free	697.32	u
7321.90.90	- - - Other	5%	Free	9%	Free	697.33	u

Section XV
Chapter 73
73.22/73.23

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.22 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.						
	- Radiators and parts thereof :						
7322.11.00	- - Of cast iron	5%	Free	9%	Free	812.11	kg
7322.19.00	- - Other	5%	Free	9%	Free	812.11	kg
7322.90.00	- Other	5%	Free	9%	Free	812.15	kg
	73.23 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.						
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	32%	Free	9%	Free	697.44	kg
	- Other :						
7323.91.00	- - Of cast iron, not enamelled	5%	Free	9%	Free	697.41	kg
7323.92.00	- - Of cast iron, enamelled	5%	Free	9%	Free	697.41	kg
7323.93.00	- - Of stainless steel	5%	Free	9%	Free	697.41	kg
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	5%	Free	9%	Free	697.41	kg
7323.99.00	- - Other	5%	Free	9%	Free	697.41	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	73.24 Sanitary ware and parts thereof, of iron or steel.						
7324.10.00	- Sinks and wash basins, of stainless steel	5%	Free	9%	Free	697.51	kg
	- Baths :						
7324.21.00	- - Of cast iron, whether or not enamelled	5%	Free	9%	Free	697.51	kg
7324.29.00	- - Other	5%	Free	9%	Free	697.51	kg
7324.90.00	- Other, including parts	5%	Free	9%	Free	697.51	kg
	73.25 Other cast articles of iron or steel.						
7325.10	- Of non-malleable cast iron						
7325.10.10	- - - Inspection traps, drain covers, gratings and the like	15%	Free	9%	Free	699.62	kg
7325.10.90	- - - Other	5%	Free	9%	Free	699.62	kg
	- Other :						
7325.91.00	- - Grinding balls and similar articles for mills	5%	Free	9%	Free	699.63	kg
7325.99.00	- - Other	5%	Free	9%	Free	699.63	kg
	73.26 Other articles of iron or steel.						
	- Forged or stamped, but not further worked :						
7326.11.00	- - Grinding balls and similar articles for mills	5%	Free	9%	Free	699.65	kg
7326.19.00	- - Other	5%	Free	9%	Free	699.65	kg
7326.20.00	- Articles of iron or steel wire	5%	Free	9%	Free	699.67	kg

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Chapter 73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7326.90	- Other						
7326.90.10	- - - Fence posts, droppers and fasteners for use therewith	5%	Free	9%	Free	699.69	kg
7326.90.20	- - - Wheeled trolleys	5%	Free	9%	Free	699.69	kg
7326.90.90	- - - Other	5%	Free	9%	Free	699.69	kg

Section XV
Chapter 74
Notes

Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

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

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

TABLE - Other elements

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

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

(b) **Copper alloys**

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

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

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.

Section XV
Chapter 74
Notes

Sub-heading Notes.

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

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

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

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers) and

- any tin content by weight is less than 5% (see copper-tin alloys (bronzes)).

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

Alloys of copper and tin, with or without other elements. When other elements are present t predominates by weight over each of such other elements, except that when the tin content is 5% or mo 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 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 mo than 1% of zinc. When other elements are present, nickel predominates by weight over each of such oth elements.

Additional Note

2.- For the purposes of item No. 7419.99.10, the expression "chain mesh-handbags, purses, wallets and similar article is to be taken to apply to articles which the Comptroller is satisfied are of a kind described by such expression

Section XV
Chapter 74
Notes

7401	Copper mattes; cement copper (precipitated copper)
7402	Unrefined copper; copper anodes for electrolytic refining
7403	Refined copper and copper alloys, unwrought
7404	Copper waste and scrap
7405	Master alloys of copper
7406	Copper powders and flakes
7407	Copper bars, rods and profiles
7408	Copper wire
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm
7411	Copper tubes and pipes
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated
7415	Nails, tacks, drawing pins, staples (other than those of 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper
7419	Other articles of copper

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7401.00.00	**74.01 Copper mattes; cement copper (precipitated copper).**	5%	Free	9%	Free	283.21	kg
7402.00.00	**74.02 Unrefined copper; copper anodes for electrolytic refining.**	5%	Free	9%	Free	682.11	kg
	74.03 Refined copper and copper alloys, unwrought.						
	- Refined copper :						
7403.11.00	- - Cathodes and sections of cathodes	5%	Free	9%	Free	682.12	kg
7403.12.00	- - Wire-bars	5%	Free	9%	Free	682.12	kg
7403.13.00	- - Billets	5%	Free	9%	Free	682.12	kg
7403.19.00	- - Other	5%	Free	9%	Free	682.12	kg
	- Copper alloys :						
7403.21.00	- - Copper-zinc base alloys (brass)	5%	Free	9%	Free	682.14	kg
7403.22.00	- - Copper-tin base alloys (bronze)	5%	Free	9%	Free	682.14	kg
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	5%	Free	9%	Free	682.14	kg
7404.00.00	**74.04 Copper waste and scrap.**	5%	Free	9%	Free	288.21	kg
7405.00.00	**74.05 Master alloys of copper.**	5%	Free	9%	Free	682.13	kg

Section XV
Chapter 74
74.06/74.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	74.06 Copper powders and flakes.						
7406.10.00	- Powders of non-lamellar structure	5%	Free	9%	Free	682.62	kg
7406.20.00	- Powders of lamellar structure: flakes	5%	Free	9%	Free	682.62	kg
	74.07 Copper bars, rods and profiles.						
7407.10.00	- Of refined copper	5%	Free	9%	Free	682.31	kg
	- Of copper alloys :						
7407.21.00	- - Of copper-zinc base alloys (brass)	5%	Free	9%	Free	682.32	kg
7407.29.00	- - Other	5%	Free	9%	Free	682.32	kg
	74.08 Copper wire.						
	- Of refined copper :						
7408.11.00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	5%	Free	9%	Free	682.41	kg
7408.19.00	- - Other	5%	Free	9%	Free	682.41	kg
	- Of copper alloys :						
7408.21.00	- - Of copper-zinc base alloys (brass)	5%	Free	9%	Free	682.42	kg
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	9%	Free	682.42	kg
7408.29.00	- - Other	5%	Free	9%	Free	682.42	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	74.09 Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.						
	- Of refined copper :						
7409.11.00	- - In coils	5%	Free	9%	Free	682.51	kg
7409.19.00	- - Other	5%	Free	9%	Free	682.51	kg
	- Of copper-zinc base alloys (brass) :						
7409.21.00	- - In coils	5%	Free	9%	Free	682.52	kg
7409.29.00	- - Other	5%	Free	9%	Free	682.52	kg
	- Of copper-tin base alloys (bronze) :						
7409.31.00	- - In coils	5%	Free	9%	Free	682.52	kg
7409.39.00	- - Other	5%	Free	9%	Free	682.52	kg
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	9%	Free	682.52	kg
7409.90.00	- Of other copper alloys	5%	Free	9%	Free	682.52	kg
	74.10 Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.						
	- Not backed :						
7410.11.00	- - Of refined copper	5%	Free	9%	Free	682.61	kg
7410.12.00	- - Of copper alloys	5%	Free	9%	Free	682.61	kg
	- Backed :						
7410.21.00	- - Of refined copper	5%	Free	9%	Free	682.61	kg
7410.22.00	- - Of copper alloys	5%	Free	9%	Free	682.61	kg

Section XV
Chapter 74
74.11/74.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	74.11 Copper tubes and pipes.						
7411.10.00	- Of refined copper	5%	Free	9%	Free	682.71	kg
	- Of copper alloys :						
7411.21.00	- - Of copper-zinc base alloys (brass)	5%	Free	9%	Free	682.71	kg
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	9%	Free	682.71	kg
7411.29.00	- - Other	5%	Free	9%	Free	682.71	kg
	74.12 Copper tube or pipe fittings (for example, couplings, elbows, sleeves).						
7412.10.00	- Of refined copper	5%	Free	9%	Free	682.72	kg
7412.20.00	- Of copper alloys	5%	Free	9%	Free	682.72	kg
7413.00.00	**74.13 Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	5%	Free	9%	Free	693.12	kg
	74.15 Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.						
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	5%	Free	9%	Free	694.31	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other articles, not threaded :						
7415.21.00	- - Washers (including spring washers)	5%	Free	9%	Free	694.32	kg
7415.29.00	- - Other	5%	Free	9%	Free	694.32	kg
	- Other threaded articles :						
7415.33.00	- - Screws; bolts and nuts	5%	Free	9%	Free	694.33	kg
7415.39.00	- - Other	5%	Free	9%	Free	694.33	kg
	74.18 Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.						
7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	32%	Free	9%	Free	697.42	kg
7418.20.00	- Sanitary ware and parts thereof	5%	Free	9%	Free	697.52	kg
	74.19 Other articles of copper.						
● 7419.20.00	- Cast, moulded, stamped or forged, but not further worked	5%	Free	9%	Free	697.52	kg
● 7419.80.00	- Other	5%	Free	9%	Free	697.52	kg
	- Other :						
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	5%	Free	9%	Free	699.73	kg
7419.99	- - Other						
7419.99.10	- - - Chain mesh-handbags, purses, wallets and similar articles	5%	Free	9%	Free	699.73	kg
7419.99.20	- - - Expanded metal	5%	Free	9%	Free	699.73	kg
7419.99.30	- - - Cloth (including endless bands) grill and netting of copper wire	5%	Free	9%	Free	699.73	kg

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Chapter 74

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7419.99.40	- - - Copper springs	5%	Free	9%	Free	699.73	kg
	- - - Cooking or heating apparatus of a kind used for domestic purpose, non-electric and parts thereof of copper						
7419.99.51	- - - - Cooking appliances, (stoves, ranges, cookers and the like), burning solid or liquid fuel, and parts thereof	5%	Free	9%	Free	699.73	kg
7419.99.52	- - - - Cooking appliances, (stoves, ranges, cookers and the like), burning gas fuel, of weight not exceeding 10kg (excluding the weight of Any external fuel cylinder) but not including parts of such appliances	5%	Free	9%	Free	699.73	kg
7419.99.99	- - - - Other	5%	Free	9%	Free	699.73	kg
7419.99.90	- - - Other	5%	Free	9%	Free	699.73	kg

Section XV
Chapter 75
Note

Chapter 75

Nickel and articles thereof

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

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

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5%

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

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

● 2.- Notwithstanding the provisions of Chapter Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
7502	Unwrought nickel
7503	Nickel waste and scrap
7504	Nickel powders and flakes
7505	Nickel bars, rods, profiles and wire
7506	Nickel plates, sheets, strip and foil
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
7508	Other articles of nickel

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	75.01 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.						
7501.10.00	- Nickel mattes	5%	Free	9%	Free	284.21	kg
7501.20.00	- Nickel oxides sinters and other intermediate products of nickel metallurgy	5%	Free	9%	Free	284.22	kg
	75.02 Unwrought nickel.						
7502.10.00	- Nickel, not alloyed	5%	Free	9%	Free	683.11	kg
7502.20.00	- Nickel alloys	5%	Free	9%	Free	683.12	kg
7503.00.00	**75.03 Nickel waste and scrap.**	5%	Free	9%	Free	288.22	kg
7504.00.00	**75.04 Nickel powders and flakes.**	5%	Free	9%	Free	683.23	kg

Section XV
Chapter 75
75.05/75.08

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	75.05 Nickel bars, rods.						
	- Bars, rods and profiles :						
7505.11.00	- - Of nickel, not alloyed	5%	Free	9%	Free	683.21	kg
7505.12.00	- - Of nickel alloys	5%	Free	9%	Free	683.21	kg
	- Wire :						
7505.21.00	- - Of nickel, not alloyed	5%	Free	9%	Free	683.21	kg
7505.22.00	- - Of nickel alloys	5%	Free	9%	Free	683.21	kg
	75.06 Nickel plates, sheets, strip and foil.						
7506.10.00	- Of nickel, not alloyed	5%	Free	9%	Free	683.24	kg
7506.20.00	- Of nickel alloys	5%	Free	9%	Free	683.24	kg
	75.07 Nickel tubes, pipes and tube or pipe fittings, (for example, couplings, elbows, sleeves).						
	- Tubes and pipes :						
7507.11.00	- - Of nickel, not alloyed	5%	Free	9%	Free	683.22	kg
7507.12.00	- - Of nickel alloys	5%	Free	9%	Free	683.22	kg
7507.20.00	- Tube or pipe fittings	5%	Free	9%	Free	683.22	kg
	75.08 Other articles of nickel.						
7508.10.00	- Cloth, grill and netting, of nickel wire	5%	Free	9%	Free	699.75	kg
7508.90	- Other						
7508.90.10	- - - Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	Free	9%	Free	699.75	kg
7508.90.90	- - - Other	5%	Free	9%	Free	699.75	kg

Section XV
Chapter 76
Note

Chapter 76

Aluminium and articles thereof

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 Other elements(1), each	1 0.1(2)
(1) Other elements are, fore example Cr, Cu, Mg, Mn, Ni, Zn. (2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.	

(b) **Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

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

● 2.- Notwithstanding the provisions of Chapter Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Additional Notes.

For the purposes of Item No. 7616.99.20, the expression "chain mesh-handbags, purses, wallets and similar articles" is to be taken to apply to articles which the Comptroller is satisfied are of a kind described by such expression.

7601 Unwrought aluminium

7602 Aluminium waste and scrap

7603 Aluminium powders and flakes

7604 Aluminium bars, rods and profiles

7605 Aluminium wire

7606 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm

7607 Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm

7608 Aluminium tubes and pipes

7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)

7610 Aluminium structures (excluding prefabricated buildings of 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures

7611 Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7612 Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7613 Aluminium containers for compressed or liquefied gas

7614 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated

7615 Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium

7616 Other articles of aluminium

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	76.01 Unwrought aluminium.						
7601.10.00	- Aluminium, not alloyed	5%	Free	9%	Free	684.11	kg
7601.20.00	- Aluminium alloys	5%	Free	9%	Free	684.12	kg

Section XV
Chapter 76
76.02/76.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7602.00.00	**76.02 Aluminium waste and scrap.**	5%	Free	9%	Free	288.23	kg
	76.03 Aluminium powders and flakes.						
7603.10.00	- Powders of non-lamellar structure	5%	Free	9%	Free	684.25	kg
7603.20.00	- Powders of lamellar structure; flakes	5%	Free	9%	Free	684.25	kg
	76.04 Aluminium bars, rods and profiles.						
7604.10.00	- Of aluminium, not alloyed	5%	Free	9%	Free	684.21	kg
	- Of aluminium alloys :						
7604.21.00	- - Hollow profiles	5%	Free	9%	Free	684.21	kg
7604.29.00	- - Other	5%	Free	9%	Free	684.21	kg
	76.05 Aluminium wire.						
	- Of aluminium, not alloyed :						
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	9%	Free	684.22	kg
7605.19.00	- - Other	5%	Free	9%	Free	684.22	kg
	- Of aluminium alloys :						
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	9%	Free	684.22	kg
7605.29.00	- - Other	5%	Free	9%	Free	684.22	kg
	76.06 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.						
	- Rectangular (including square) :						
7606.11.00	- - Of aluminium, not alloyed	5%	Free	9%	Free	684.23	kg
7606.12.00	- - Of aluminium alloys	5%	Free	9%	Free	684.23	kg
	- Other :						
7606.91.00	- - Of aluminium, not alloyed	5%	Free	9%	Free	684.23	kg
7606.92.00	- - Of aluminium alloys	5%	Free	9%	Free	684.23	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	76.07 Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.						
	- Not backed :						
7607.11.00	- - Rolled but not further worked	5%	Free	9%	Free	684.24	kg
7607.19.00	- - Other	5%	Free	9%	Free	684.24	kg
7607.20	- Backed						
7607.20.10	- - - Printed and unprinted laminated foils in rolls	32% or $5.00 per kg whichever is greater	Free	9%	Free	684.24	kg
7607.20.90	- - Others	5%	Free	9%	Free	684.24	kg
	76.08 Aluminium tubes and pipes.						
7608.10.00	- Of aluminium, not alloyed	5%	Free	9%	Free	684.26	kg
7608.20.00	- Of aluminium alloys	5%	Free	9%	Free	684.26	kg
7609.00.00	**76.09 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	5%	Free	9%	Free	684.27	kg
	76.10 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.						
7610.10	- Doors, windows and their frames and thresholds for doors						
7610.10.10	- - - Louvre-type windows and their frames	5%	5%	9%	Free	691.21	kg
7610.10.90	- - - Other	32%	Free	9%	Free	691.21	kg
7610.90.00	- Other	32%	Free	9%	Free	691.29	kg

Section XV
Chapter 76
76.11/76.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7611.00.00	**76.11 Aluminium reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	5%	Free	9%	Free	692.12	kg
	76.12 Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7612.10.00	- Collapsible tubular containers	5%	Free	9%	Free	692.42	kg
7612.90.00	- Other	5%	Free	9%	Free	692.42	kg
7613.00.00	**76.13 Aluminium containers for compressed or liquefied gas.**	5%	Free	9%	Free	692.44	kg
	76.14 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.						
7614.10.00	- With steel core	5%	Free	9%	Free	693.13	kg
7614.90.00	- Other	5%	Free	9%	Free	693.13	kg
	76.15 Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.						

Section XV
Chapter 76
76.16

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :						
7615.10.10	- - -Pot scourers and scouring or polishing pads, gloves and the like	32%	Free	9%	Free	697.43	kg
7615.10.20	- - - Articles of kitchenware including bombay pots	5%	10%	9%	Free	697.43	kg
7615.10.90	- - - Other	5%	10%	9%	Free	697.43	kg
7615.20.00	- Sanitary ware and parts thereof	5%	Free	9%	Free	697.53	kg
	76.16 Other articles of aluminium.						
7616.10.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	Free	9%	Free	694.40	kg
	- Other :						
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	5%	Free	9%	Free	699.79	kg
7616.99	- - Other						
7616.99.10	- - - Gauze, reinforcing fabric and similar materials of aluminium wire	5%	Free	9%	Free	699.79	kg
7616.99.20	- - - Chain mesh-handbags, purses, wallets and similar articles	5%	Free	9%	Free	699.79	kg
7616.99.90	- - - Other	5%	Free	9%	Free	699.799	kg

Section XV
Chapter 78
Note

Chapter 78

Lead and articles thereof

Subheading Note.

1.- In this Chapter the expression "refined lead" means :

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

TABLE - Other elements

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

7801 Unwrought lead

7802 Lead waste and scrap

7804 Lead plates, sheets, strip and foil; lead powders and flakes

7806 Other articles of lead

Section XV
Chapter 78
78.01/78.06

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	78.01 Unwrought lead.						
7801.10.00	- Refined lead	5%	Free	9%	Free	685.12	kg
	- Other :						
7801.91.00	- - Containing by weight antimony as the principal other element	5%	Free	9%	Free	685.11	kg
7801.99.00	- - Other	5%	Free	9%	Free	685.11	kg
7802.00.00	**78.02 Lead waste and scrap.**	5%	Free	9%	Free	288.24	kg
	78.04 Lead plates, sheets strip and foil; lead powders and flakes.						
	- Plates, sheets, strip and foil :						
7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backings) not exceeding 0.2 mm	5%	Free	9%	Free	685.2	kg
7804.19.00	- - Other	5%	Free	9%	Free	685.2	kg
7804.20.00	- Powders and flakes	5%	Free	9%	Free	685.2	kg
7806.00.00	**78.06 Other articles of lead.**	5%	Free	9%	Free	699.76	kg

Section XV
Chapter 79
Note

Chapter 79

Zinc and articles thereof

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

7901 Unwrought zinc

7902 Zinc waste and scrap

7903 Zinc dust, powders and flakes

7904 Zinc bars, rods, profiles and wire

7905 Zinc plates, sheets, strip and foil

7907 Other articles of zinc

Section XV
Chapter 79
79.01/79.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	79.01 Unwrought zinc.						
	- Zinc, not alloyed :						
7901.11.00	- - Containing by weight 99.99% or more of zinc	5%	Free	9%	Free	686.11	kg
7901.12.00	- - Containing by weight less than 99.99% of zinc	5%	Free	9%	Free	686.11	kg
7901.20.00	- Zinc alloys	5%	Free	9%	Free	686.12	kg
7902.00.00	**79.02 Zinc waste and scrap.**	5%	Free	9%	Free	288.25	kg
	79.03 Zinc dust, powders and flakes.						
7903.10.00	- Zinc dust	5%	Free	9%	Free	686.33	kg
7903.90.00	- Other	5%	Free	9%	Free	686.33	kg
7904.00.00	**79.04 Zinc bars, rods, profiles and wire.**	5%	Free	9%	Free	686.31	kg
7905.00.00	**79.05 Zinc plates, sheets, strip and foil.**	5%	Free	9%	Free	686.32	kg
7907.00	**79.07 Other articles of zinc.**						
7907.00.10	- - - Gutters, roof capping, skylight frames and other fabricated building components	5%	Free	9%	Free	699.77	kg
7907.00.90	- - - Other	5%	Free	9%	Free	699.77	kg

Section XV
Chapter 80
Note

Chapter 80

Tin and articles thereof

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

(b) **Tin alloys**

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

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

8001 Unwrought tin

8002 Tin waste and scrap

8003 Tin bars, rods, profiles and wire

8007 Other articles of tin

Section XV
Chapter 80
80.01/80.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	80.01 Unwrought tin.						
8001.10.00	- Tin, not alloyed	5%	Free	9%	Free	687.11	kg
8001.20.00	- Tin alloys	5%	Free	9%	Free	687.12	kg
8002.00.00	**80.02 Tin waste and scrap.**	5%	Free	9%	Free	288.26	kg
8003.00.00	**80.03 Tin bars, rods, profiles and wire.**	5%	Free	9%	Free	687.2	kg
8007.00	**80.07 Other articles of tin.**						
8007.00.10	- - - Household articles and tableware of pewter	5%	Free	9%	Free	699.78	kg
8007.00.90	- - - Other	5%	Free	9%	Free	699.78	kg

Section XV
Chapter 81
81.01

Chapter 81

Other Base metals; cermets; articles thereof

8101 Tungsten (Wolfram) and articles thereof, including waste and scrap

8102 Molybdenum and articles thereof, including waste and scrap

8103 Tantalum and articles thereof, including waste and scrap

8104 Magnesium and articles thereof, including waste and scrap

8105 Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap

8106 Bismuth and articles thereof, including waste and scrap

8108 Titanium and articles thereof, including waste and scrap

8109 Zirconium and articles thereof, including waste and scrap

8110 Antimony and articles thereof, including waste and scrap

8111 Manganese and articles thereof, including waste and scrap

8112 Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium) articles of these metals, including waste and scrap

8113 Cermets and articles thereof, including waste and scrap

Item No.	Description	Import Duty			Export	Statistical	
		Fiscal	Excise	VAT	Duty	Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81.01 Tungsten (wolfram) and articles thereof, including waste and scrap.						
8101.10.00	- Powders	5%	Free	9%	Free	689.111	kg

Section XV
Chapter 81
81.02/81.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
8101.94.00	- - Unwrought tungsten including bars and rods obtained simply by sintering	5%	Free	9%	Free	689.11	kg
8101.96.00	- - Wire	5%	Free	9%	Free	699.91	kg
8101.97.00	- - Waste and scrap	5%	Free	9%	Free	699.91	kg
8101.99.00	- - Other	5%	Free	9%	Free	699.91	kg
	81.02 Molybdenum and articles thereof, including waste and scrap.						
8102.10.00	- Powders	5%	Free	9%	Free	689.12	kg
	- Other :						
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	Free	9%	Free	689.12	kg
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	Free	9%	Free	699.92	kg
8102.96.00	- - Wire	5%	Free	9%	Free	699.92	kg
8102.97.00	- - Waste and scraps	5%	Free	9%	Free	699.92	kg
8102.99.00	- - Other	5%	Free	9%	Free	699.92	kg
	81.03 Tantalum and articles thereof, including waste and scrap.						
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	Free	9%	Free	689.13	kg
8103.30.00	- Waste and scrap	5%	Free	9%	Free	689.13	kg
●	- Other:						
● 8103.91.00	- - Crucibles	5%	Free	9%	Free	689.13	kg
● 8103.99.00	- - Other	5%	Free	9%	Free	689.13	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81.04 Magnesium and articles thereof, including waste and scrap.						
	- Unwrought magnesium :						
8104.11.00	- - Containing at least 99.8% by weight of magnesium	5%	Free	9%	Free	689.15	kg
8104.19.00	- - Other	5%	Free	9%	Free	689.15	kg
8104.20.00	- Waste and scrap	5%	Free	9%	Free	689.14	kg
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	5%	Free	9%	Free	699.94	kg
8104.90	- Other						
8104.90.10	- - - Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	5%	Free	9%	Free	699.94	kg
8104.90.90	- - - Other	5%	Free	9%	Free	699.94	kg
	81.05 Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.						
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	Free	9%	Free	689.81	kg
8105.30.00	- Waste and scrap	5%	Free	9%	Free	689.81	kg
8105.90.00	- Other	5%	Free	9%	Free	699.81	kg
● 8106.00.00	**81.06 Bismuth and articles thereof, including waste and scrap.**	5%	Free	9%	Free	689.92	kg
● 8106.10.00	- Containing more than 99.99% of bismuth, by weight	5%	Free	9%	Free	689.92	kg
● 8106.90.00	- - Other	5%	Free	9%	Free	689.92	kg

Section XV
Chapter 81
81.07/81.12

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	81.08 Titanium and articles thereof, including waste and scrap.						
8108.20.00	- Unwrought titanium; powders	5%	Free	9%	Free	689.83	kg
8108.30.00	- Waste and scrap	5%	Free	9%	Free	689.83	kg
8108.90.00	- Other	5%	Free	9%	Free	699.83	kg
	81.09 Zirconium and articles thereof, including waste and scrap.						
8109.20.00	- Unwrought zirconium; powders	5%	Free	9%	Free	689.84	kg
● 8109.21.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	Free	9%	Free	689.84	kg
● 8109.29.00	- - Other	5%	Free	9%	Free	689.84	kg
●	- Waste and scrap:						
8109.30.00	- Waste and scrap	5%	Free	9%	Free	689.84	kg
● 8109.31.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	Free	9%	Free	689.84	kg
● 8109.39.00	- - Other	5%	Free	9%	Free	689.84	kg
●	- Other:						
8109.90.00	- Other	5%	Free	9%	Free	689.84	kg
● 8109.91.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	Free	9%	Free	689.84	kg
● 8109.99.00	- - Other	5%	Free	9%	Free	689.84	kg
	81.10 Antimony and articles thereof, including waste and scrap.						
8110.10.00	- Unwrought antimony; powders	5%	Free	9%	Free	689.93	kg
8110.20.00	- Waste and scrap	5%	Free	9%	Free	689.93	kg
8110.90.00	- Other	5%	Free	9%	Free	689.93	kg
8111.00.00	**81.11 Manganese and articles thereof, including waste and scrap.**	5%	Free	9%	Free	689.94	kg

Section XV
Chapter 81
81.13

	Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●		**81.12 Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium, niobium (columbium), and articles of these metals, including waste and scrap.**						
		- Beryllium :						
	8112.12.00	- - Unwrought; powders	5%	Free	9%	Free	689.91	kg
	8112.13.00	- - Waste and scrap	5%	Free	9%	Free	689.91	kg
	8112.19.00	- - Other	5%	Free	9%	Free	689.91	kg
		- Chromium :						
	8112.21.00	- - Unwrought; powders	5%	Free	9%	Free	689.95	kg
	8112.22.00	- - Waste and scrap	5%	Free	9%	Free	689.95	kg
	8112.29.00	- - Other	5%	Free	9%	Free	689.95	kg
●		- Hafnium:						
●	8112.31.00	- - Unwrought; waste and scrap; powders	5%	Free	9%	Free	689.95	kg
●	8112.39.00	- - Other	5%	Free	9%	Free	689.95	kg
●		- Rhenium:						
●	8112.41.00	- - Unwrought; waste and scrap; powders	5%	Free	9%	Free	689.95	kg
●	8112.49.00	- - Other	5%	Free	9%	Free	689.95	kg
		- Thallium :						
	8112.51.00	- - Unwrought; powders	5%	Free	9%	Free	689.98	kg
	8112.52.00	- - Waste and scrap	5%	Free	9%	Free	689.98	kg
	8112.59.00	- - Other	5%	Free	9%	Free	689.98	kg
●		- Cadmium:						
●	8112.61.00	- - Waste and scrap	5%	Free	9%	Free	689.98	kg
●	8112.69.00	- - Other	5%	Free	9%	Free	689.98	kg
		- Other :						
	8112.92.00	- - Unwrought; waste and scrap; powders	5%	Free	9%	Free	689.98	kg
	8112.99.00	- - Other	5%	Free	9%	Free	689.98	kg
	8113.00.00	**81.13 Cermets and articles thereof, including waste and scrap.**	5%	Free	9%	free	689.99	kg

Section XV
Chapter 82
Notes

Chapter 82

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

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base Metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

8201 Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry

8202 Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)

8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools

8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles

8205 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks

8206 Tools of two or more of 8202 to 8205, put up in sets for retail sale

8207 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools

8208 Knives and cutting blades, for machines or for mechanical appliances

8209 Plates, sticks, tips and the like for tools, unmounted, of cermets

8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink

8211 Knives with cutting blades, serrated or not (including pruning knives), other than knives of 8208, and blades therefor

8212 Razors and razor blades (including razor blade blanks in strips)

8213 Scissors, tailors' shears and similar shears, and blades therefor

8214 Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)

8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	82.01 Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools, secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.						
8201.10.00	- Spades and shovels	Free	Free	9%	Free	695.1	kg
8201.30.00	- Mattocks, picks, hoes and rakes	Free	Free	9%	Free	695.1	kg
8201.40.00	- Axes, bill hooks and similar hewing tools	Free	Free	9%	Free	695.1	kg
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	Free	9%	Free	695.1	kg
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	Free	Free	9%	Free	695.1	kg
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	Free	Free	9%	Free	695.1	kg

Section XV
Chapter 82
82.02/82.03

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	82.02 Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).						
8202.10.00	- Hand saws	5%	Free	9%	Free	695.21	kg
8202.20.00	- Band saw blades	5%	Free	9%	Free	695.5	kg
	- Circular saw blades (including slitting or slotting saw blades) :						
8202.31.00	- - With working part of steel	5%	Free	9%	Free	695.52	kg
8202.39.00	- - Other, including parts	5%	Free	9%	Free	695.53	kg
8202.40.00	- Chain saw blades	5%	Free	9%	Free	695.54	kg
	- Other saw blades :						
8202.91.00	- - Straight saw blades, for working metal	5%	Free	9%	Free	695.55	kg
8202.99.00	- - Other	5%	Free	9%	Free	695.59	kg
	82.03 Files, rasps, pliers (including cutting pliers), cutting pincers, tweezers, metal shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.						
8203.10.00	- Files, rasps and similar tools	Free	Free	9%	Free	695.22	kg
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	Free	Free	9%	Free	695.23	kg
8203.30.00	- Metal cutting shears and similar tools	5%	Free	9%	Free	695.23	kg
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	Free	9%	Free	695.23	kg

Section XV
Chapter 82
82.04/82.05

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	82.04 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.						
	- Hand-operated spanners and wrenches :						
8204.11.00	- - Non-adjustable	5%	Free	9%	Free	695.3	kg
8204.12.00	- - Adjustable	5%	Free	9%	Free	695.3	kg
8204.20.00	- Inter-changeable spanner sockets, with or without handles	5%	Free	9%	Free	695.3	no.
	82.05 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices clamps and the like, other than accessories for and parts of, machine tools or water-jet cutting machines anvils; portable forges; hand or pedal-operated grinding wheels with framework.						
8205.10.00	- Drilling, threading or tapping tools	5%	Free	9%	Free	695.41	kg
8205.20.00	- Hammers and sledge hammers	5%	Free	9%	Free	695.42	kg
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	5%	Free	9%	Free	695.43	kg
8205.40.00	- Screw drivers	5%	Free	9%	Free	695.44	kg
	- Other hand tools (including glaziers' diamonds) :						
8205.51.00	- - Household tools	5%	Free	9%	Free	695.45	kg
8205.59.00	- - Other	5%	Free	9%	Free	695.45	kg

Section XV
Chapter 82
82.06/82.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8205.60.00	- Blow lamps	5%	Free	9%	Free	695.46	kg
8205.70.00	- Vices, clamps and the like	5%	Free	9%	free	695.47	kg
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	5%	Free	9%	Free	695.49	kg
8206.00.00	**82.06 Tools of two or more of of the headings 82.02 to 82.05, put up in sets for retail sale.**	5%	Free	9%	Free	695.70	kg
	82.07 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.						
	- Rock drilling or earth boring tools :						
8207.13.00	- - With working part of cermets	5%	Free	9%	Free	695.63	kg
8207.19.00	- - Other, including parts	5%	Free	9%	Free	695.63	kg
8207.20.00	- Dies for drawing or extruding metal	5%	Free	9%	Free	695.64	kg
8207.30.00	- Tools for pressing, stamping or punching	5%	Free	9%	Free	695.64	kg
8207.40.00	- Tools for tapping or threading	5%	Free	9%	Free	695.64	kg

Section XV
Chapter 82
82.08/82.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8207.50.00	- Tools for drilling, other than for rock drilling	5%	Free	9%	Free	695.64	kg
8207.60.00	- Tools for boring or broaching	5%	Free	9%	Free	695.64	kg
8207.70.00	- Tools for milling	5%	Free	9%	Free	695.64	kg
8207.80.00	- Tools for turning	5%	Free	9%	Free	695.64	kg
8207.90.00	- Other interchangeable tools	5%	Free	9%	Free	695.64	kg
	82.08 Knives and cutting blades, for machines or for mechanical appliances.						
8208.10.00	- For metal working	5%	Free	9%	Free	695.61	kg
8208.20.00	- For wood working	5%	Free	9%	Free	695.61	kg
8208.30.00	- For kitchen appliances or for machines used by the food industry	5%	Free	9%	Free	695.61	kg
8208.40.00	- For agricultural, horticultural or forestry machines	Free	Free	9%	Free	695.61	kg
8208.90.00	- Other	5%	Free	9%	Free	695.61	kg
8209.00.00	**82.09 Plates, sticks, tips and the like for tools, unmounted, of cermets.**	5%	Free	9%	Free	695.62	kg
8210.00.00	**82.10 Hand-operated mechanical appliances, weighing 10 Kg or less, used in the preparation, conditioning or serving of food or drink.**	5%	Free	9%	Free	697.81	kg
	82.11 Knives with cutting blades, serrated or not (including pruning knives) other than knives of heading 82.08, and blades therefore.						
8211.10.00	- Sets of assorted articles	5%	Free	9%	Free	696.81	u

Section XV
Chapter 82
82.12/82.14

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other :						
8211.91.00	- - Table knives having fixed blades	5%	Free	9%	Free	696.8	u
8211.92.00	- - Other knives having fixed blades	5%	Free	9%	Free	696.8	u
8211.93.00	- - Knives having other than fixed blades	5%	Free	9%	Free	696.8	u
8211.93.10	- - - Knives having other than fixed blades used for agricultural purposes (cane knife)	Free	Free	9%	Free	696.80	u
8211.94.00	- - Blades	5%	Free	9%	Free	696.8	kg
8211.95.00	- - Handles of base metal	5%	Free	9%	Free	696.8	kg
	82.12 Razors and razor blades (including razor blade blanks in strips).						
8212.10.00	- Razors	5%	Free	9%	Free	696.31	u
8212.20.00	- Safety razor blades, including razor blade blanks in strips	5%	Free	9%	Free	696.35	u
8212.90.00	- Other parts	5%	Free	9%	Free	696.38	kg
8213.00.00	**82.13 Scissors, tailors' shears and similar shears, and blades therefore.**	5%	Free	9%	Free	696.4	kg
	82.14 Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).						
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	5%	Free	9%	Free	696.51	kg
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	5%	Free	9%	Free	696.55	kg
8214.90.00	- Other	5%	Free	9%	Free	696.59	kg

Section XV
Chapter 82
82.15

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	82.15 Spoons, forks, ladles skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.						
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	5%	Free	9%	Free	696.61	kg
8215.20.00	- Other sets of assorted articles	5%	Free	9%	Free	696.62	kg
	- Other :						
8215.91.00	- - Plated with precious metal	5%	Free	9%	Free	696.63	kg
8215.99.00	- - Other	5%	Free	9%	Free	696.69	kg

Section XV
Chapter 83
Note

Chapter 83

Miscellaneous articles of base metal

Notes.

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

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal

8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal

8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal

8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of 9403

8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal

8306 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal

8307 Flexible tubing of base metal, with or without fittings

8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing 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

8309 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal

8310 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of 9405

8311 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying

Section XV
Chapter 83
83.01/83.02

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	83.01 Padlocks and locks (key combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.						
8301.10.00	- Padlocks	5%	Free	9%	Free	699.11	kg
8301.20.00	- Locks of a kind used for motor vehicles	5%	Free	9%	Free	699.11	kg
8301.30.00	- Locks of a kind used for furniture	5%	Free	9%	Free	699.11	kg
8301.40.00	- Other locks	5%	Free	9%	Free	699.11	kg
8301.50.00	- Clasps and frames with clasps, incorporating locks	5%	Free	9%	Free	699.11	kg
8301.60.00	- Parts	5%	Free	9%	Free	699.11	kg
8301.70.00	- Keys presented separately	5%	Free	9%	Free	699.11	kg
	83.02 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.						
8302.10	- Hinges :						
8302.10.10	- - - Butt hinges	5%	Free	9%	Free	699.13	kg
8302.10.90	- - - Other	5%	Free	9%	Free	699.13	kg
8302.20.00	- Castors	5%	Free	9%	Free	699.14	kg
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles						
8302.30.10	- - - New, mountings, fittings and similar articles suitable for motor vehicles	5%	Free	9%	Free	699.15	kg
8302.30.90	- - - Used, mountings, fittings and similar articles suitable for motor vehicles	5%	Free	9%	Free	699.15	kg

Section XV
Chapter 83
83.03/83.04

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other mountings, fittings and similar articles :						
8302.41	- - Suitable for buildings						
8302.41.10	- - - Barrel bolts	5%	Free	9%	Free	699.16	kg
8302.41.90	- - - Other	5%	Free	9%	Free	699.16	kg
8302.42	- - Other, suitable for furniture :						
8302.42.10	- - - Barrel bolts	5%	Free	9%	Free	699.17	kg
8302.42.90	- - - Other	5%	Free	9%	Free	699.17	kg
8302.49	- - Other						
8302.49.10	- - - Barrel bolts	5%	Free	9%	Free	699.19	kg
8302.49.90	- - - Other	5%	Free	9%	Free	699.19	kg
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	5%	Free	9%	Free	699.19	kg
8302.60.00	- Automatic door closers	5%	Free	9%	Free	699.19	kg
8303.00.00	**83.03 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like of base metal.**	5%	Free	9%	Free	699.12	kg
8304.00.00	**83.04 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**	5%	Free	9%	Free	895.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	83.05 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.						
8305.10.00	- Fittings for loose-leaf binders or files	5%	Free	9%	Free	895.12	kg
8305.20.00	- Staples in strips	5%	Free	9%	Free	895.12	kg
8305.90.00	- Other, including parts	5%	Free	9%	Free	895.12	kg
	83.06 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.						
8306.10.00	- Bells, gongs and the like	5%	Free	9%	Free	699.52	kg
	- Statuettes and other ornaments :						
8306.21.00	- - Plated with precious metal	5%	Free	9%	Free	697.82	kg
8306.29.00	- - Other	5%	Free	9%	Free	697.82	kg
8306.30.00	- Photograph, picture or similar frames; mirrors	5%	Free	9%	Free	697.82	kg
	83.07 Flexible tubing of base metal, with or without fittings.						
8307.10.00	- Of iron or steel	5%	Free	9%	Free	699.51	kg
8307.90.00	- Of other base metal	5%	Free	9%	Free	699.51	kg

Section XV
Chapter 83
83.08/83.10

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	83.08 Clasp, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddler or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.						
8308.10.00	- Hooks, eyes and eyelets	5%	Free	9%	Free	699.33	kg
8308.20.00	- Tubular or fabricated rivets	5%	Free	9%	Free	699.33	kg
8308.90.00	- Other, including parts	5%	Free	9%	Free	699.33	kg
	83.09 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.						
8309.10.00	- Crown corks	5%	Free	9%	Free	699.53	kg
8309.90.00	- Other	5%	Free	9%	Free	699.53	kg
8310.00.00	**83.10 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	5%	Free	9%	Free	699.54	kg

Section XV
Chapter 83
83.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	83.11 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.						
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	5%	Free	9%	Free	699.55	kg
8311.20.00	- Cored wire of base metal, for electric arc-welding	5%	Free	9%	Free	699.55	kg
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5%	Free	9%	Free	699.55	kg
8311.90.00	- Other	5%	Free	9%	Free	699.55	kg

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Notes

Section XVI

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

Notes.

1.- This Section does not cover :

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40,42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95 or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), 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, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6.- (A) Throughout the Nomenclature, the expression "electrical an electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packages or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter38.

Additional Notes

1.- In this section "computer control" means a controlling unit that incorporates at least one electronic microcircuit that is part of the microcircuitry of the controlling unit, being microcircuitry that enables the unit :

(a) to store and process, or manipulate, data;

(b) when programmed to automatically control the operation of the appliance, machine or apparatus independently of human control;

(c) to wholly or substantially control the operation and movement of the appliance, machine or apparatus by the use of a numeric-servo closed loop; and

(d) to be re-programmable in respect of the units control of the appliance, machine or apparatus.

2.- For the purposes of Note 2 (a) to this section, the expression "respective headings" does not include headings in which goods are classifiable as parts.

3.- For the purposes of Note 2 (b) to this section, the expression "with the machines of that kind" means in the same heading as those machines unless there is a separate heading for parts of or for those machines (not being heading 84.85 or 85.48).

4.- The term "accessories" in heading 84.48, 84.66, 84.73 or 85.22 does not apply to goods which are otherwise described in any of the headings of Chapters 84 and 85.

Chapter 84

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

Notes.

1.- This Chapter does not cover :

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

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(e) Vacuum cleaners of heading 8508;

(f) Electro-mechanical domestic appliance of heading 8509; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
Electro-mechanical domestic appliance of heading 8509; digital cameras of heading 85.25; or

(g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more 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.

(A) Heading 84.19 does not, however, cover :

(i) Germination plant, incubators or brooders (heading 84.36);

(ii) Grain dampening machines (heading 84.37);

(iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(v) Machinery or plant, designed for a mechanical operation, in which a change of temperature even if necessary, is subsidiary.

(B) Heading 84.22 does not cover:

(i) Sewing machines for closing bags or similar containers (heading 84.52); or

(ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover:

(i) Ink-jet printing machines (heading 84.43); or

(ii) Water-jet cutting machines (heading 84.56).

(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 equipment 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. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being a part of an automatic data processing system if it meets all of the following conditions :

(i) It is of a kind solely or principally used in an automatic data processing system;

(iii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all the conditions set fortin Note 6 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combine

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or failing that, in residual headings.

7.- 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.

8.- A machine which is used for more than one purpose is, for the purpose of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- 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.

10.- For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, ,metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.(A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED)".

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Note.

1.- For the purposes of subheading 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 purpose of subheading 8471.49, the term "system" means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (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 purpose of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valve which are already used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurized fluids (liquids 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.

Additional Note.

1.- Items Nos 8470.10.10 and 8470.10.90 are also to be taken to apply to battery operated electronic calculators having provision for using external source of power. In these calculators the external source of power can only be used by means of a converter (AC adaptor) for conversion of electrical energy from the AC to DC form.

2.- In this Chapter, the "power of an internal combustion piston engine" shall be taken to be the net output, expressed in kilowatts, that the engine is capable of delivering continuously at a stated crackshaft speed under standard operating conditions.

8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
8403	Central heating boilers other than those of 8402
8404	Auxiliary plant for use with boilers of 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
8406	Steam turbines and other vapour turbines

8407	Spark-ignition reciprocating or rotary internal combustion piston engines
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
8409	Parts suitable for use solely or principally with the engines of 8407 or 8408
8410	Hydraulic turbines, water wheels, and regulators therefor
8411	Turbo-jets, turbo-propellers and other gas turbines
8412	Other engines and motors
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of 8415
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14) for treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines ; weighing machine weights of all kinds
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
8431	Parts suitable for use solely or principally with the machinery of 8425 to 8430
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of 8437
8434	Milking machines and dairy machinery
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders

8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
8440	Book-binding machinery, including book-sewing machines
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
8442	Machinery, apparatus and equipment (other than the machine-tools of 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
8443	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined, parts and accessories thereof.

8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of 8446 or 8447
8446	Weaving machines (looms)
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
8448	Auxiliary machinery for use with machines of 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)
8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
8450	Household or laundry-type washing machines, including machines which both wash and dry
8451	Machinery (other than machines of 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
8452	Sewing machines, other than book-sewing machines of 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
8455	Metal-rolling mills and rolls therefor
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
8458	Lathes (including turning centres) for removing metal
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of 8461
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included
8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above
8463	Other machine-tools for working metal, or cermets, without removing material

8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
8466	Parts and accessories suitable for use solely or principally with the machines of 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand
8467	Tools for working in the hand, pneumatic hydraulic or with self-contained electric or non-electric motor
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of 8515; gas-operated surface tempering machines and appliances
8469	Typewriters other than printers of heading 84.43; word-processing machines
8470	Calculating machines and pocket size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of 8469 to 8472
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds); metal carbides, glass, mineral materials, rubber or plastics
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
8482	Ball or roller bearings
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints

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8484 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals

8485 Machines for additive manufacturing

8486 Machinery and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this chapter; parts and accessories.

8487 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.01 Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.						
8401.10.00	- Nuclear reactors	Free	Free	9%	Free	718.71	kg
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	Free	Free	9%	Free	728.47	kg
8401.30.00	- Fuel elements (cartridges), non-irradiated	Free	Free	9%	Free	718.77	kg
8401.40.00	- Parts of nuclear reactors	Free	Free	9%	Free	718.78	kg
	84.02 Steam or other vapour generating boilers (other than entral heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.						
	- Steam or other vapour generating boilers :						
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour :						
8402.11.10	- - - Wood fired boilers	Free	Free	9%	Free	711.11	kg
8402.11.90	- - - Other	Free	Free	9%	Free	711.11	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour :						
8402.12.10	- - - Wood fired boilers	Free	Free	9%	Free	711.11	kg
8402.12.90	- - - Other	Free	Free	9%	Free	711.11	kg
8402.19	- - Other vapour generating boilers, including hybrid boilers :						
8402.19.10	- - - Wood fired boilers	Free	Free	9%	Free	711.11	kg
8402.19.90	- - - Other	Free	Free	9%	Free	711.11	kg
8402.20	- Super-heated water boilers :						
8402.20.10	- - - Wood fired boilers	Free	Free	9%	Free	711.12	kg
8402.20.90	- - - Other	Free	Free	9%	Free	711.12	kg
8402.90	- Parts						
8402.90.10	- - - Suitable for use solely or principally with boilers falling under item Nos. 8402.11.10, 8402.12.10 8402.19.10 and 8402.20.10	Free	Free	9%	Free	711.91	kg
8402.90.90	- - - Other	Free	Free	9%	Free	711.91	kg
	84.03 Central heating boilers other than those of heading 84.02.						
8403.10.00	- Boilers	Free	Free	9%	Free	812.17	u
8403.90.00	- Parts	Free	Free	9%	Free	812.19	kg
	84.04 Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.						
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	Free	9%	Free	711.21	kg

Section XV1
Chapter 84
84.05/84.07

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8404.20.00	- Condensers for steam or other vapour power units	Free	Free	9%	Free	711.22	kg
8404.90.00	- Parts	Free	Free	9%	Free	711.92	kg
	84.05 Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.						
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Free	Free	9%	Free	741.71	kg
8405.90.00	- Parts	Free	Free	9%	Free	741.72	kg
	84.06 Steam turbines and other vapour turbines.						
8406.10.00	- Turbines for marine propulsion	Free	Free	9%	Free	712.11	kg
	- Other turbines :						
8406.81.00	- - Of an output exceeding 40MW	Free	Free	9%	Free	712.19	kg
8406.82.00	- - Of an output not exceeding 40MW	Free	Free	9%	Free	712.19	kg
8406.90.00	- Parts	Free	Free	9%	Free	712.8	kg
	84.07 Spark-ignition reciprocating or rotary internal combustion piston engines.						
8407.10.00	- Aircraft engines	Free	Free	9%	Free	713.11	u
	- Marine propulsion engines :						
8407.21	- - Outboard motors						
8407.21.10	- - - Outboard motors not exceeding 30 kw	Free	Free	9%	Free	713.31	u
8407.21.90	- - - Outboard motors exceeding 30 kw	Free	Free	9%	Free	713.31	u
8407.29.00	- - Other	Free	Free	9%	Free	713.32	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :						
8407.31	- - Of a cylinder capacity not exceeding 50 cc						
8407.31.10	- - - New, reciprocating piston engines	Free	Free	9%	Free	713.21	u
8407.31.90	- - - Used, reciprocating piston engines	Free	Free	9%	Free	713.21	u
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc						
8407.32.10	- - - New, reciprocating piston engines	Free	Free	9%	Free	713.21	u
8407.32.90	- - - Used, reciprocating piston engines	Free	Free	9%	Free	713.21	u
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc						
8407.33.10	- - - New, reciprocating piston engines	Free	Free	9%	Free	713.21	u
8407.33.90	- - - Used, reciprocating piston engines	Free	Free	9%	Free	713.21	u
8407.34	- - Of a cylinder capacity exceeding 1,000 cc						
8407.34.10	- - - New, reciprocating piston engines	Free	Free	9%	Free	713.22	u
8407.34.90	- - - Used, reciprocating piston engines	Free	Free	9%	Free	713.22	u
8407.90	- Other engines						
8407.90.10	- - - New, other engines	Free	Free	9%	Free	713.81	u
8407.90.90	- - - Used, reciprocating piston engines	Free	Free	9%	Free	713.81	u

Section XVI
Chapter 84
84.10/84.11

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.08 Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).						
8408.10.00	- Marine propulsion engines	Free	Free	9%	Free	713.33	u
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87						
8408.20.10	- - - New, engines of a kind used for the propulsion of vehicles of Chapter 87	Free	Free	9%	Free	713.23	u
8408.20.90	- - - Used, engines of a kind used for the propulsion of vehicles of Chapter 87	Free	Free	9%	Free	713.23	u
8408.90.00	- Other engines	Free	Free	9%	Free	713.82	u
	84.09 Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.						
8409.10.00	- For aircraft engines	Free	Free	9%	Free	713.19	kg
	- Other						
8409.91	- - Suitable for use solely or principally with spark ignition internal combustion piston engines						
8409.91.10	- - - New, suitable for use solely or principally with spark ignition internal combustion piston engines	Free	Free	9%	Free	713.91	kg
8409.91.90	- - - Used, suitable for use solely or principally with spark ignition internal combustion piston engines	Free	Free	9%	Free	713.91	kg
8409.99.00	- - Other	Free	Free	9%	Free	713.92	kg
	84.10 Hydraulic turbines, water wheels, and regulators therefore.						
	- Hydraulic turbines and water wheels :						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8410.11.00	- - Of a power not exceeding 1,000 kW	Free	Free	9%	Free	718.11	u
8410.12.00	- - Of a power exceeding 1,000 kw but not exceeding 10,000 kW	Free	Free	9%	Free	718.11	u
8410.13.00	- - Of a power exceeding 10,000 kW	Free	Free	9%	Free	718.11	u
8410.90.00	- Parts, including regulators	Free	Free	9%	Free	718.19	kg
	84.11 Turbo-jets, turbo-propellers and other gas turbines.						
	- Turbo-jets :						
8411.11.00	- - Of a thrust not exceeding 25 kN	Free	Free	9%	Free	714.41	u
8411.12.00	- - Of a thrust exceeding 25 kN	Free	Free	9%	Free	714.41	u
	- Turbo-propellers :						
8411.21.00	- - Of a power not exceeding 1,100 kW	Free	Free	9%	Free	714.81	u
8411.22.00	- - Of a power exceeding 1,100 kW	Free	Free	9%	Free	714.81	u
	- Other gas turbines :						
8411.81.00	- - Of a power not exceeding 5,000 kW	Free	Free	9%	Free	714.89	u
8411.82.00	- - Of a power exceeding 5,000 kW	Free	Free	9%	Free	714.89	u
	- Parts :						
8411.91.00	- - Of turbo-jets or turbo-propellers	Free	Free	9%	Free	714.91	u
8411.99.00	- - Other	Free	Free	9%	Free	714.99	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.12 Other engines and motors.						
8412.10.00	- Reaction engines other than turbo-jets	Free	Free	9%	Free	714.49	u
	- Hydraulic power engines and motors :						
8412.21.00	- - Linear acting (cylinders)	Free	Free	9%	Free	718.91	u
8412.29.00	- - Other	Free	Free	9%	Free	718.93	u
	- Pneumatic power engines and motors :						
8412.31.00	- - Linear acting (cylinders)	Free	Free	9%	Free	718.92	u
8412.39.00	- - Other	Free	Free	9%	Free	718.93	u
8412.80	- Other						
8412.80.10	- - - Wind engines (windmills)	Free	Free	9%	Free	718.93	u
8412.80.90	- - - Other	Free	Free	9%	Free	718.93	u
8412.90.00	- Parts	Free	Free	9%	Free	718.99	kg
	84.13 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.						
	- Pumps fitted or designed to be fitted with a measuring device :						
8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	Free	Free	9%	Free	742.11	u
8413.19.00	- - Other	Free	Free	9%	Free	742.19	u
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	Free	Free	9%	free	742.71	u
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	Free	Free	9%	Free	742.2	u

Section XVI
Chapter 84
84.14

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8413.40.00	- Concrete pumps	Free	Free	9%	Free	742.3	u
8413.50.00	- Other reciprocating positive displacement pumps	Free	Free	9%	Free	742.4	u
8413.60.00	- Other rotary positive displacement pumps	Free	Free	9%	Free	742.5	u
8413.70.00	- Other centrifugal pumps	Free	Free	9%	Free	742.6	u
	- Other pumps; liquid elevators :						
8413.81.00	- - Pumps	Free	Free	9%	Free	742.71	u
8413.82.00	- - Liquid elevators	Free	Free	9%	Free	742.75	u
	- Parts :						
8413.91.00	- - Of pumps	Free	Free	9%	Free	742.91	kg
8413.92.00	- - Of liquid elevators	Free	Free	9%	Free	742.95	kg
•	**84.14 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filers.**						
8414.10.00	- Vacuum pumps	Free	Free	9%	Free	743.11	u
8414.20.00	- Hand - or foot-operated air pumps	Free	Free	9%	Free	743.13	u
8414.30.00	- Compressors of a kind used in refrigerating equipment	Free	Free	9%	Free	743.15	u
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	Free	Free	9%	Free	743.17	u
	- Fans :						
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	Free	Free	9%	Free	743.41	u

Section XV1
Chapter 84
84.15/84.16

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8414.59.00	- - Other	Free	Free	9%	Free	743.43	u
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	Free	Free	9%	Free	743.45	u
● 8414.70.00	- Gas-tight biological safety cabinets	Free	Free	9%	Free	743.45	u
8414.80.00	- Other	Free	Free	9%	Free	743.19	u
8414.90.00	- Parts	Free	Free	9%	Free	743.81	kg
	84.15 Air conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.						
8415.10.00	- Of a kind designed to be fixed to a window, wall, ceiling or floor self-contained or "split-system" self-contained or "split-system"	Free	Free	9%	Free	741.51	u
8415.20.00	- Of a kind used for persons, in motor vehicles	Free	Free	9%	Free	741.52	u
	- Other :						
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	Free	Free	9%	Free	741.55	u
8415.82.00	- - Other, incorporating a refrigerating unit	Free	Free	9%	Free	741.55	u
8415.83.00	- - Not incorporating a refrigerating unit	Free	Free	9%	Free	741.55	u
8415.90.00	- Parts	Free	Free	9%	Free	741.59	kg
	84.16 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.						
8416.10.00	- Furnace burners for liquid fuel	Free	Free	9%	Free	741.21	kg

Section XVI
Chapter 84
84.17/84.18

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8416.20.00	- Other furnace burners, including combination burners	Free	Free	9%	Free	741.23	kg
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	Free	9%	Free	741.25	kg
8416.90.00	- Parts	Free	Free	9%	Free	741.28	kg
	84.17 Industrial or laboratory furnaces and ovens, including incinerators, non-electric.						
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Free	Free	9%	Free	741.36	u
8417.20.00	- Bakery ovens, including biscuit ovens	Free	Free	9%	Free	741.37	u
8417.80.00	- Other	Free	Free	9%	Free	741.38	u
8417.90.00	- Parts	Free	Free	9%	Free	741.39	kg
	84.18 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.						
● 8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	Free	Free	9%	Free	775.21	u

Section XVI
Chapter 84

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Refrigerators, household type :						
8418.21.00	- - Compression-type	Free	Free	9%	Free	775.21	u
8418.29.00	- - Other	Free	Free	9%	Free	775.21	u
8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity	Free	Free	9%	Free	775.22	u
8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	Free	Free	9%	Free	775.22	u
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment						
8418.50.10	- - - Dispensers of a kind suitable for use in hotels, restaurants and the like	Free	Free	9%	Free	741.43	u
8418.50.90	- - - Other	Free	Free	9%	Free	741.43	u
	- Other refrigerating or freezing equipment; heat pumps :						
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	Free	Free	9%	Free	741.45	u
8418.69	- - Other						
8418.69.10	- - - Condensing unit, self contained comprising a compressor, condenser and pump for use with air conditioning units	Free	Free	9%	Free	741.45	u
8418.69.90	- - - Other	Free	Free	9%	Free	741.45	u
	- Parts						
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	Free	Free	9%	Free	741.49	kg
8418.99	- - Other						
8418.99.10	- - - Coolroom freezer panels	5%	Free	9%	Free	741.49	kg
8418.99.90	- - - Other	Free	Free	9%	Free	741.49	kg

Section XVI
Chapter 84
84.19

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.19 Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.						
	- Instantaneous or storage water heaters, non-electric :						
8419.11.00	- - Instantaneous gas water Heaters	Free	Free	9%	Free	741.81	u
● 8419.12.00	- - Solar water heaters	Free	Free	9%	Free	741.81	u
8419.19.00	- - Other	Free	Free	9%	Free	741.82	u
8419.20.00	- Medical, surgical or laboratory sterilisers	Free	Free	9%	Free	741.83	u
●	- Dryers :						
8419.31.00	- - For agricultural products	Free	Free	9%	Free	741.84	u
8419.32.00	- - For wood, paper pulp, paper or paperboard	Free	Free	9%	Free	741.85	u
● 8419.33.00	- - Lyophilisation apparels, freeze drying units and spray dryers	Free	Free	9%	Free	741.85	u
● 8419.34.00	- - Other, for agricultural products	Free	Free	9%	Free	741.85	u
● 8419.35.00	- - Other, for wood, paper pulp, paper or paper-board	Free	Free	9%	Free	741.85	u
● 8419.39.00	- - Other	Free	Free	9%	Free	741.86	u
8419.40.00	- Distilling or rectifying plant	Free	Free	9%	Free	741.73	u
8419.50.00	- Heat exchange units	Free	Free	9%	Free	741.74	u
8419.60.00	- Machinery for liquefying air or other gases	Free	Free	9%	Free	741.75	u
	- Other machinery, plant and equipment :						
8419.81.00	- - For making hot drinks or for cooking or heating food	Free	Free	9%	Free	741.87	u

Section XVI
Chapter 84
84.20/84.21

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8419.89.00	- - Other	Free	Free	9%	Free	741.89	u
8419.90	- Parts :						
8419.90.10	- - - Suitable for use solely or principally with water heaters respectively falling within items Nos 8419.11.00 and 8419.19.00	Free	Free	9%	Free	741.9	kg
8419.90.90	- - - Other	Free	Free	9%	Free	741.99	kg
	84.20 Calendering or other rolling machines, other than for metals or glass, and cylinders therefore.						
8420.10.00	- Calendering or other rolling machines	Free	Free	9%	Free	745.91	u
	- Parts :						
8420.91.00	- - Cylinders	Free	Free	9%	Free	745.93	kg
8420.99.00	- - Other	Free	Free	9%	Free	745.93	kg
	84.21 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.						
	- Centrifuges, including centrifugal dryers :						
8421.11.00	- - Cream separators	Free	Free	9%	Free	743.51	u
8421.12.00	- - Clothes-dryers	Free	Free	9%	Free	743.55	u
8421.19	- - Other						
8421.19.10	- - - Centrifugal clarifiers for milk	Free	Free	9%	Free	743.55	u
8421.19.20	- - - Centrifuges for extracting Honey	Free	Free	9%	Free	743.55	u
8421.19.90	- - - Others	Free	Free	9%	Free	743.55	u
	- Filtering or purifying machinery and apparatus for liquids :						
8421.21.00	- - For filtering or purifying water	Free	Free	9%	Free	743.61	u
8421.22.00	- - For filtering or purifying beverages other than water	Free	Free	9%	Free	743.62	u

Section XVI
Chapter 84
84.22

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8421.23.00	- - Oil or petrol-filters for internal combustion engines	Free	Free	9%	Free	743.63	u
8421.29.00	- - Other	Free	Free	9%	Free	743.67	u
	- Filtering or purifying machinery and apparatus for gases :						
8421.31.00	- - Intake air filters for internal combustion engines	Free	Free	9%	Free	743.64	u
● 8421.32.00	- - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	Free	Free	9%	Free	743.64	u
8421.39.00	- - Other	Free	Free	9%	Free	743.69	u
8421.91	- Parts :						
8421.91.00	- - Of centrifuges, including centrifugal driers	Free	Free	9%	Free	743.91	kg
8421.99	- - Other						
8421.99.10	- - - Suitable for use solely or principally with cream separators and centrifuges falling within item No. 8421.11.00	Free	Free	9%	Free	743.95	kg
8421.99.90	- - - Other	Free	Free	9%	Free	743.95	kg
	84.22 Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.						
	- Dish washing machines :						
8422.11.00	- - Of the household type	Free	Free	9%	Free	775.3	u
8422.19.00	- - Other	Free	Free	9%	Free	745.21	u

Section XV1
Chapter 84
84.23

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8422.20.00	- Machinery for cleaning or drying bottles or other containers	Free	Free	9%	Free	745.23	u
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	Free	Free	9%	Free	745.27	u
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Free	Free	9%	Free	745.27	u
8422.90	- Parts						
8422.90.10	- - - Suitable for machines falling within item No. 8422.11.00 and 8422.19.00	Free	Free	9%	Free	745.29	kg
8422.90.90	- - - Other	Free	Free	9%	Free	745.29	kg
	84.23 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.						
8423.10.00	- Personal weighing machine, including baby scales; household scales	Free	Free	9%	Free	745.32	u
8423.20.00	- Scales for continuous weighing of goods on conveyors	Free	Free	9%	Free	745.31	u
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	Free	9%	Free	743.31	u
	- Other weighing machinery						
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 Kg	Free	Free	9%	Free	745.31	u

Section XVI
Chapter 84
84.24

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8423.82	- - Having a maximum weighing capacity exceeding 30 Kg but not exceeding 5,000 kg						
8423.82.10	- - - Portable or mobile platform type scales	Free	Free	9%	Free	745.31	u
8423.82.90	- - - Other	Free	Free	9%	Free	745.31	u
8423.89.00	- - Other	Free	Free	9%	Free	745.31	u
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :						
8423.90.10	- - - Weighing machine weights of all kinds	Free	Free	9%	Free	745.39	kg
	- - - Parts of weighing machinery :						
8423.90.91	- - - - Suitable for use solely or principally with weighing machinery and scales respectively falling within items Nos. 8423.10.00, 8423.81.00 and 8423.82.10	Free	Free	9%	Free	745.39	kg
8423.90.99	- - - - Other	Free	Free	9%	Free	745.39	kg
	84.24 Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.						
8424.10.00	- Fire extinguishers, whether or not charged	Free	Free	9%	Free	745.61	u
8424.20.00	- Spray guns and similar appliances	Free	Free	9%	Free	745.62	u
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	Free	Free	9%	Free	745.63	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Agriculture or horticulture Sprayers :						
8424.41.00	- - Portable sprayers	Free	Free	9%	Free	745.64	u
8424.49.00	- - Other	Free	Free	9%	Free	745.64	u
	- Other appliances :						
8424.82.00	- - Agricultural or horticultural	Free	Free	9%	Free	745.65	u
8424.89.00	- - Other	Free	Free	9%	Free	745.65	u
	84.25 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.						
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :						
8425.11.00	- - Powered by electric motor	Free	Free	9%	Free	744.21	u
8425.19.00	- - Other	Free	Free	9%	Free	744.21	u
	- Winches; capstans :						
8425.31.00	- - Powered by electric motor	Free	Free	9%	Free	744.25	u
8425.39.00	- - Other	Free	Free	9%	Free	744.25	u
	- Jacks; hoists of a kind used for raising vehicles :						
8425.41.00	- - Built-in jacking systems of a type used in garages	Free	Free	9%	Free	744.41	u
8425.42.00	- - Other jacks and hoists, hydraulic	Free	Free	9%	Free	744.43	u
8425.49.00	- - Other	Free	Free	9%	Free	744.49	u
	84.26 Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.						
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :						
8426.11	- - Overhead travelling cranes on fixed support						
8426.11.10	- - - New	Free	Free	9%	Free	744.31	u
8426.11.90	- - - Used or reconditioned	Free	Free	9%	Free	744.31	u

Section XV1
Chapter 84
84.27

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8426.12	- - Mobile lifting cranes on tyres and straddle carriers						
8426.12.10	- - - New	Free	Free	9%	Free	744.32	u
8426.12.90	- - - Used or reconditioned	Free	Free	9%	Free	744.32	u
8426.19	- - Other						
8426.19.10	- - - New	Free	Free	9%	Free	744.33	u
8426.19.90	- - - Used or reconditioned	Free	Free	9%	Free	744.33	u
8426.20	- Tower cranes						
8426.20.10	- - - New	Free	Free	9%	Free	744.34	u
8426.20.90	- - - Used or reconditioned	Free	Free	9%	Free	744.34	u
8426.30	- Portal or pedestal jib cranes						
8426.30.10	- - - New	Free	Free	9%	Free	744.35	u
8426.30.90	- - - Used or reconditioned	Free	Free	9%	Free	744.35	u
	- Other machinery, self-propelled :						
8426.41	- - On tyres						
8426.41.10	- - - New	Free	Free	9%	Free	744.37	u
8426.41.90	- - - Used or reconditioned	Free	Free	9%	Free	744.37	u
8426.49	- - Other						
8426.49.10	- - - New	Free	Free	9%	Free	744.37	u
8426.49.90	- - - Used or reconditioned	Free	Free	9%	Free	744.37	u
	- Other machinery :						
8426.91	- - Designed for mounting on road vehicles						
8426.91.10	- - - New	Free	Free	9%	Free	744.39	u
8426.91.90	- - - Used or reconditioned	Free	Free	9%	Free	744.39	u
8426.99	- - Other						
8426.99.10	- - - New	Free	Free	9%	Free	744.39	u
8426.99.90	- - - Used or reconditioned	Free	Free	9%	Free	744.39	u
	84.27 Fork-lift trucks; other works trucks fitted with lifting or handling equipment.						
8427.10	- Self-propelled trucks powered by an electric motor						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8427.10.10	- - - New	Free	Free	9%	Free	744.11	u
8427.10.90	- - - Used or reconditioned	Free	Free	9%	Free	744.11	u
8427.20	- Other self-propelled trucks						
8427.20.10	- - - New	Free	Free	9%	Free	744.12	u
8427.20.90	- - - Used or reconditioned	Free	Free	9%	Free	744.12	u
8427.90	- Other trucks						
8427.90.10	- - - New	Free	Free	9%	Free	744.13	u
8427.90.90	- - - Used or reconditioned	Free	Free	9%	Free	744.13	u
	84.28 Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).						
8428.10.00	- Lifts and skip hoists	Free	Free	9%	Free	744.81	u
8428.20.00	- Pneumatic elevators and conveyors	Free	Free	9%	Free	744.71	u
	- Other continuous-action elevators and conveyors, for goods or materials :						
8428.31.00	- - Specially designed for underground use	Free	Free	9%	Free	744.72	u
8428.32.00	- - Other, bucket type	Free	Free	9%	Free	744.73	u
8428.33.00	- - Other, belt type	Free	Free	9%	Free	744.74	u
8428.39.00	- - Other	Free	Free	9%	Free	744.79	u
8428.40.00	- Escalators and moving walkways	Free	Free	9%	Free	744.85	u
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Free	Free	9%	Free	744.89	u
● 8428.70.00	- Industrial robots	Free	Free	9%	Free	744.89	u
8428.90.00	- Other machinery	Free	Free	9%	Free	744.89	u
	84.29 Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.						
	- Bulldozers and angledozers :						
8429.11	- - Track laying						
8429.11.10	- - - New	Free	Free	9%	Free	723.11	u
8429.11.90	- - - Used or reconditioned	Free	Free	9%	Free	723.11	u

Section XVI
Chapter 84
84.30

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8429.19	- - Other						
8429.19.10	- - - New	Free	Free	9%	Free	723.11	u
8429.19.90	- - - Used or reconditioned	Free	Free	9%	Free	723.11	u
8429.20	- Graders and levelers						
8429.20.10	- - - New	Free	Free	9%	Free	723.12	u
8429.20.90	- - - Used or reconditioned	Free	Free	9%	Free	723.12	u
8429.30	- Scrapers						
8429.30.10	- - - New	Free	Free	9%	Free	723.31	u
8429.30.90	- - - Used or reconditioned	Free	Free	9%	Free	723.31	u
8429.40	- Tamping machines and road rollers						
8429.40.10	- - - New	Free	Free	9%	Free	723.33	u
8429.40.90	- - - Used or reconditioned	Free	Free	9%	Free	723.33	u
	- Mechanical shovels, excavators and shovel loaders :						
8429.51	- - Front-end shovels loaders						
8429.51.10	- - - New	Free	Free	9%	Free	723.21	u
8429.51.90	- - - Used or reconditioned	Free	Free	9%	Free	723.21	u
8429.52	- - Machinery with a 360° revolving superstructure						
8429.52.10	- - - New	Free	Free	9%	Free	723.22	u
8429.52.90	- - - Used or reconditioned	Free	Free	9%	Free	723.22	u
8429.59	- - Other						
8429.59.10	- - - New	Free	Free	9%	Free	723.22	u
8429.59.90	- - - Used or reconditioned	Free	Free	9%	Free	723.29	u
	84.30 Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.						
8430.10	- Pile-drivers and pile-extractors						
8430.10.10	- - - New	Free	Free	9%	Free	723.41	u
8430.10.90	- - - Used or reconditioned	Free	Free	9%	Free	723.41	u

Section XVI
Chapter 84

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8430.20	- Snow-ploughs and snow-blowers						
8430.20.10	- - - New	Free	Free	9%	Free	723.42	u
8430.20.90	- - - Used or reconditioned	Free	Free	9%	Free	723.42	u
	- Coal or rock cutters and tunnelling machinery :						
8430.31	- - Self-propelled						
8430.31.10	- - - New	Free	Free	9%	Free	723.35	u
8430.31.90	- - - Used or reconditioned	Free	Free	9%	Free	723.35	u
8430.39	- - Other						
8430.39.10	- - - New	Free	Free	9%	Free	723.43	u
8430.39.90	- - - Used or reconditioned	Free	Free	9%	Free	723.43	u
	- Other boring or sinking machinery :						
8430.41	- - Self-propelled						
8430.41.10	- - - New	Free	Free	9%	Free	723.37	u
8430.41.90	- - - Used or reconditioned	Free	Free	9%	Free	723.37	u
8430.49	- - Other						
8430.49.10	- - - New	Free	Free	9%	Free	723.44	u
8430.49.90	- - - Used or reconditioned	Free	Free	9%	Free	723.44	u
8430.50	- Other machinery, self-propelled						
8430.50.10	- - - New	Free	Free	9%	Free	723.39	u
8430.50.90	- - - Used or reconditioned	Free	Free	9%	Free	723.39	u
	- Other machinery, not self-propelled :						
8430.61	- - Tamping or compacting machinery						
8430.61.10	- - - New	Free	Free	9%	Free	723.45	u
8430.61.90	- - - Used or reconditioned	Free	Free	9%	Free	723.45	u
8430.69	- - Other						
8430.69.10	- - - New	Free	Free	9%	Free	723.45	u
8430.69.90	- - - Used or reconditioned	Free	Free	9%	Free	723.47	u

Section XVI
Chapter 84
84.31/84.32

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.31 Parts suitable for use solely or principally with the machinery of headings 84.25 and 84.30.						
8431.10.00	- Of machinery of heading 84.25	Free	Free	9%	Free	744.91	kg
8431.20.00	- Of machinery of heading 84.27	Free	Free	9%	Free	744.92	kg
	- Of machinery of heading 84.28 :						
8431.31.00	- - Of lifts, skip hoists or escalators	Free	Free	9%	Free	744.93	kg
8431.39.00	- - Other	Free	Free	9%	Free	744.94	kg
	- Of machinery of heading 84.26, 84.29 or 84.30 :						
8431.41.00	- - Buckets, shovels, grabs and grips	Free	Free	9%	Free	723.91	kg
8431.42.00	- - Bulldozer or angledozer blades	Free	Free	9%	Free	723.92	kg
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	Free	Free	9%	Free	723.93	kg
8431.49.00	- - Other	Free	Free	9%	Free	723.99	kg
	84.32 Agricultural, horticultural or forestry machinery for soil preparation or cultivation lawn or sports-ground rollers.						
8432.10.00	- Ploughs	Free	Free	9%	Free	721.11	u
	- Harrows, scarifiers, culti-vators, weeders and hoes :						
8432.21.00	- - Disc harrows	Free	Free	9%	Free	721.13	u
8432.29.00	- - Other	Free	Free	9%	Free	721.13	u
8432.30.00	- Seeders, planters and Transplanters	Free	Free	9%	Free	721.12	u
8432.31.00	- - No-till direct seeders, planters and transplanters	Free	Free	9%	Free	721.13	u
8432.39.00	- - Other						

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Manure spreaders and fertilizer distributors						
8432.41.00	- - Manure spreaders	Free	Free	9%	Free	721.14	u
8432.42.00	- - Fertilizer distributors	Free	Free	9%	Free	721.18	u
8432.80.00	- Other Machinery	Free	Free	9%	Free	721.12	u
8432.90.00	- Parts	Free	Free	9%	Free	721.12	u
	84.33 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.						
	- Mowers for lawns, parks or sports-grounds :						
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	Free	Free	9%	Free	721.21	u
8433.19	- - Other						
8433.19.10	- - - Other lawn mowers, powered	Free	Free	9%	Free	721.21	u
8433.19.90	- - - Other	Free	Free	9%	Free	721.21	u
8433.20.00	- Other mowers, including cutter bars for tractor mounting	Free	Free	9%	Free	721.23	u
8433.30.00	- Other haymaking machinery	Free	Free	9%	Free	721.23	u
8433.40.00	- Straw or fodder balers, including pick-up balers	Free	Free	9%	Free	721.23	u
	- Other harvesting machinery; threshing machinery :						
8433.51.00	- - Combine harvester-threshers	Free	Free	9%	Free	721.22	u
8433.52.00	- - Other threshing machinery	Free	Free	9%	Free	721.23	u
8433.53.00	- - Root or tuber harvesting machines	Free	Free	9%	Free	721.23	u
8433.59.00	- - Other	Free	Free	9%	Free	721.23	u
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Free	9%	Free	721.26	u

Section XVI
Chapter 84
84.34/84.37

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8433.90	- Parts						
8433.90.10	- - - Suitable for use solely or principally with mowers falling within items nos. 8433.11.00 and 8433.19.10	Free	Free	9%	Free	721.29	kg
8433.90.90	- - - Other	Free	Free	9%	Free	721.29	kg
	84.34 Milking machines and dairy machinery.						
8434.10.00	- Milking machines	Free	Free	9%	Free	721.31	u
8434.20.00	- Dairy machinery	Free	Free	9%	Free	721.38	u
8434.90.00	- Parts	Free	Free	9%	Free	721.39	kg
	84.35 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.						
8435.10.00	- Machinery	Free	Free	9%	Free	721.91	u
8435.90.00	- Parts	Free	Free	9%	Free	721.98	kg
	84.36 Other agricultural, horti-cultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.						
8436.10.00	- Machinery for preparing animal feeding stuffs	Free	Free	9%	Free	721.96	u
	- Poultry-keeping machinery; poultry incubators and brooders :						
8436.21.00	- - Poultry incubators and brooders	Free	Free	9%	Free	721.95	u
8436.29.00	- - Other	Free	Free	9%	Free	721.95	u
8436.80.00	- Other machinery	Free	Free	9%	Free	721.96	u
	- Parts :						
8436.91.00	- - Of poultry-keeping machinery or poultry incubators and brooders	Free	Free	9%	Free	721.99	kg
8436.99.00	- - Other	Free	Free	9%	Free	721.99	kg

Section XVI
Chapter 84
84.38/84.39

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.37 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.						
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Free	9%	Free	721.27	u
8437.80.00	- Other machinery	Free	Free	9%	Free	727.11	u
8437.90.00	- Parts	Free	Free	9%	Free	727.19	kg
●	**84.38 Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.**						
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	Free	9%	Free	727.22	u
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	Free	Free	9%	Free	727.22	u
8438.30.00	- Machinery for sugar manufacture	Free	Free	9%	Free	727.22	u
8438.40.00	- Brewery machinery	Free	Free	9%	Free	727.22	u
8438.50.00	- Machinery for the preparation of meat or poultry	Free	Free	9%	Free	727.22	u
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	Free	Free	9%	Free	727.22	u
8438.80.00	- Other machinery	Free	Free	9%	Free	727.22	u
8438.90.00	- Parts	Free	Free	9%	Free	727.29	kg
	84.39 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.						
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	Free	Free	9%	Free	725.11	u
8439.20.00	- Machinery for making paper or paperboard	Free	Free	9%	Free	725.12	u

Section XVI
Chapter 84
84.40/84.42

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8439.30.00	- Machinery for finishing paper or paper board	Free	Free	9%	Free	725.12	u
	- Parts :						
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	Free	Free	9%	Free	725.91	kg
8439.99.00	- - Other	Free	Free	9%	Free	725.91	kg
	84.40 Book-binding machinery, including book-sewing machines.						
8440.10.00	- Machinery	Free	Free	9%	Free	726.81	u
8440.90.00	- Parts	Free	Free	9%	Free	726.89	kg
	84.41 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.						
8441.10.00	- Cutting machines	Free	Free	9%	Free	725.21	u
8441.20.00	- Machines for making bags, sacks or envelopes	Free	Free	9%	Free	725.23	u
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	Free	9%	Free	725.25	u
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	Free	Free	9%	Free	725.27	u
8441.80.00	- Other machinery	Free	Free	9%	Free	725.29	u
8441.90.00	- Parts	Free	Free	9%	Free	725.99	kg
	84.42 Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).						
8442.30.00	- Machinery, apparatus and equipment	Free	Free	9%	Free	726.31	u

Section XVI
Chapter 84
84.43

Item No.	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2) (3)	(4)	(5)	(6)	(7)	(8)	
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	Free	Free	9%	Free	726.91	kg
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free	Free	9%	Free	726.35	kg
	84.43 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.						
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :						
8443.11.00	- - Offset printing machinery, reel-fed	Free	Free	9%	Free	726.51	u
8443.12.00	- - Offset printing machinery sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	Free	Free	9%	Free	726.55	u
8443.13.00	- - Other offset printing machinery	Free	Free	9%	Free	726.59	u
8443.14.00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	Free	Free	9%	Free	726.61	u
8443.15.00	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	Free	Free	9%	Free	726.61	u
8443.16.00	- - Flexographic printing machinery	Free	Free	9%	Free	726.63	u
8443.17.00	- - Gravure printing machinery	Free	Free	9%	Free	726.65	u
8443.19.00	- - Other	Free	Free	9%	Free	726.69	u
	- Other printers, copying machines and facsimile machines, whether or not combined :						

Section XVI
Chapter 84
84.44/84.46

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	Free	Free	9%	Free	751.94	u
8443.32.00	- - Other, capable of connecting to an automatic data machine or to a network	Free	Free	9%	Free	726.95	u
8443.39.00	- - Other	Free	Free	9%	Free	726.96	u
	- 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	Free	Free	9%	Free	726.99	u
8443.99.00	- - Other	Free	Free	9%	Free	751.97	u
8444.00.00	**84.44 Machines for extruding, drawing, texturing or cutting man-made textile materials.**	Free	Free	9%	Free	724.41	u
	84.45 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.						
	- Machines for preparing textile fibres :						
8445.11.00	- - Carding machines	Free	Free	9%	Free	724.42	u
8445.12.00	- - Combing machines	Free	Free	9%	Free	724.42	u
8445.13.00	- - Drawing or roving machines	Free	Free	9%	Free	724.42	u
8445.19.00	- - Other	Free	Free	9%	Free	724.42	u
8445.20.00	- Textile spinning machines	Free	Free	9%	Free	724.43	u
8445.30.00	- Textile doubling or twisting machines	Free	Free	9%	Free	724.43	u
8445.40.00	- Textile winding (including weft-winding) or reeling machines	Free	Free	9%	Free	724.43	u
8445.90.00	- Other	Free	Free	9%	Free	724.54	u
	84.46 Weaving machines (looms).						

Section XVI
Chapter 84
84.47/84.48

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	Free	Free	9%	Free	724.51	u
	- For weaving fabrics of a width exceeding 30 cm, shuttle type :						
8446.21.00	- - Power looms	Free	Free	9%	Free	724.51	u
8446.29.00	- - Other	Free	Free	9%	Free	724.51	u
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	Free	9%	Free	724.51	u
	84.47 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.						
	- Circular knitting machines :						
8447.11.00	- - With cylinder diameter not exceeding 165 mm	Free	Free	9%	Free	724.52	u
8447.12.00	- - With cylinder diameter exceeding 165 mm	Free	Free	9%	Free	724.52	u
8447.20.00	- Flat knitting machines; stitch-bonding machines	Free	Free	9%	Free	724.52	u
8447.90.00	- Other	Free	Free	9%	Free	724.53	u
	84.48 Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds, and heald-frames, hosiery needles).						
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :						
8448.11.00	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	Free	9%	Free	724.61	kg

Section XVI
Chapter 84
84.49/84.50

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8448.19.00	- - Other	Free	Free	9%	Free	724.61	kg
8448.20.00	- Parts and accessories of machines of heading No. 84.44, or of their auxiliary machinery	Free	Free	9%	Free	724.49	kg
	- Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :						
8448.31.00	- - Card clothing	Free	Free	9%	Free	724.49	kg
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	Free	Free	9%	Free	724.49	kg
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	Free	Free	9%	Free	724.49	kg
8448.39.00	- - Other	Free	Free	9%	Free	724.49	kg
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :						
8448.42.00	- - Reeds for looms, healds, and heald-frames	Free	Free	9%	Free	724.67	kg
8448.49.00	- - Other	Free	Free	9%	Free	724.67	kg
	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :						
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	Free	Free	9%	Free	724.68	kg
8448.59.00	- - Other	Free	Free	9%	Free	724.68	kg
8449.00.00	**84.49 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	Free	Free	9%	Free	724.55	kg
	84.50 Household or laundry-type washing machines, including machines which both wash and dry.						
	- Machines, each of a dry linen capacity not exceeding 10 Kg :						
8450.11.00	- - Fully-automatic machines	Free	Free	9%	Free	775.11	u

Section XVI
Chapter 84
84.51/84.52

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8450.12.00	- - Other machines, with built-in centrigugal drier	Free	Free	9%	Free	775.11	u
8450.19.00	- - Other	Free	Free	9%	Free	775.11	u
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 Kg	Free	Free	9%	Free	724.71	u
8450.90.00	- Parts	Free	Free	9%	Free	724.91	kg
	84.51 Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.						
8451.10.00	- Dry-cleaning machines	Free	Free	9%	Free	724.72	u
	- Drying machines :						
8451.21.00	- - Each of a dry linen capacity not exceeding 10 Kg	Free	Free	9%	Free	775.12	u
8451.29.00	- - Other	Free	Free	9%	Free	724.73	u
8451.30.00	- Ironing machines and presses (including fusing presses)	Free	Free	9%	Free	724.74	u
8451.40.00	- Washing, bleaching or dyeing machines	Free	Free	9%	Free	724.74	u
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	Free	9%	Free	724.74	u
8451.80.00	- Other machinery	Free	Free	9%	Free	724.74	u
8451.90.00	- Parts	Free	Free	9%	Free	724.92	u

Section XVI
Chapter 84
84.53/84.55

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.52 Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.						
8452.10.00	- Sewing machines of the household type	Free	Free	9%	Free	724.33	u
	- Other sewing machines :						
8452.21.00	- - Automatic units	Free	Free	9%	Free	724.35	u
8452.29.00	- - Other	Free	Free	9%	Free	724.35	u
8452.30.00	- Sewing machines needles	Free	Free	9%	Free	724.39	kg
8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	Free	Free	9%	Free	724.39	kg
	84.53 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.						
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	Free	Free	9%	Free	724.81	u
8453.20.00	- Machinery for making or repairing footwear	Free	Free	9%	Free	724.83	u
8453.80.00	- Other machinery	Free	Free	9%	Free	724.85	u
8453.90.00	- Parts	Free	Free	9%	Free	724.88	kg
	84.54 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.						
8454.10.00	- Converters	Free	Free	9%	Free	737.11	u
8454.20.00	- Ingot moulds and ladles	Free	Free	9%	Free	737.11	u
8454.30.00	- Casting machines	Free	Free	9%	Free	737.12	u
8454.90.00	- Parts	Free	Free	9%	Free	737.19	kg

Section XVI
Chapter 84
84.56/84.58

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.55 Metal-rolling mills and rolls therefore.						
8455.10.00	- Tube mills	Free	Free	9%	Free	737.21	u
	- Other rolling mills :						
8455.21.00	- - Hot or combination hot and cold	Free	Free	9%	Free	737.21	u
8455.22.00	- - Cold	Free	Free	9%	Free	737.21	u
8455.30.00	- Rolls for rolling mills	Free	Free	9%	Free	737.29	u
8455.90.00	- Other parts	Free	Free	9%	Free	737.29	kg
	84.56 Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.						
	- Operated by laser or other light or photon beam processes						
8456.11.00	- - Operated by laser	Free	Free	9%	Free	731.11	u
8456.12.00	- - Operated by other light or photon beam processes	Free	Free	9%	Free	731.11	u
8456.20.00	- Operated by ultrasonic processes	Free	Free	9%	Free	731.12	u
8456.30.00	- Operated by electro-discharged processes						
8456.40.00	- Operated by plasma arc processes	Free	Free	9%	Free	731.13	u
8456.50.00	- Water-jet cutting machines	Free	Free	9%	Free	731.15	u
8456.90.00	- Other	Free	Free	9%	Free	731.15	u
	84.57 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.						
8457.10.00	- Machining centres	Free	Free	9%	Free	731.21	u
8457.20.00	- Unit construction machines (single station)	Free	Free	9%	Free	731.22	u

Section XVI
Chapter 84
84.59/84.60

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8457.30.00	- Multi-station transfer machines	Free	Free	9%	Free	731.23	u
	84.58 Lathes (including turning centres) for removing metal.						
	- Horizontal lathes :						
8458.11.00	- - Numerically controlled	Free	Free	9%	Free	731.31	u
8458.19.00	- - Other	Free	Free	9%	Free	731.37	u
	- Other lathes :						
8458.91.00	- - Numerically controlled	Free	Free	9%	Free	731.35	u
8458.99.00	- - Other	Free	Free	9%	Free	731.39	u
	84.59 Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.						
8459.10.00	- Way-type unit head machines	Free	Free	9%	Free	731.41	u
	- Other drilling machines :						
8459.21.00	- - Numerically controlled	Free	Free	9%	Free	731.42	u
8459.29.00	- - Other	Free	Free	9%	Free	731.43	u
	- Other boring-milling machines :						
8459.31.00	- - Numerically controlled	Free	Free	9%	Free	731.44	u
8459.39.00	- - Other	Free	Free	9%	Free	731.45	u
	- Other boring machines						
8459.41.00	- - Numerically controlled	Free	Free	9%	Free	731.51	u
8459.49.00	- - Other	Free	Free	9%	Free	731.51	u
	- Milling machines, knee-type :						
8459.51.00	- - Numerically controlled	Free	Free	9%	Free	731.51	u
8459.59.00	- - Other	Free	Free	9%	Free	731.52	u
	- Other milling machines :						
8459.61.00	- - Numerically controlled	Free	Free	9%	Free	731.53	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8459.69.00	- - Other	Free	Free	9%	Free	731.54	u
8459.70.00	- Other threading or tapping machines	Free	Free	9%	Free	731.57	u
	84.60 Machine-tools for de-burring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.						
	- Flat-surface grinding machines:						
8460.12.00	- - Numerically controlled	Free	Free	9%	Free	731.61	u
8460.19.00	- - Other	Free	Free	9%	Free	731.62	u
	- Other grinding machines:						
8460.22.00	- - Centreless grinding machine, numerically controlled	Free	Free	9%	Free	731.63	u
8460.23.00	- - Other cylindrical grinding machines, numerically controlled	Free	Free	9%	Free	731.64	u
8460.24.00	- - Other,numerically controlled	Free	Free	9%	Free	731.65	u
8460.29.00	- - Other	Free	Free	9%	Free	731.66	u
	- Sharpening (tool or cutter grinding) machines :						
8460.31.00	- - Numerically controlled	Free	Free	9%	Free	731.65	u
8460.39.00	- - Other	Free	Free	9%	Free	731.66	u
8460.40.00	- Honing or lapping machines	Free	Free	9%	Free	731.67	u
8460.90.00	- Other	Free	Free	9%	Free	731.69	u
	84.61 Machine-tools for planing, shaping, slotting, broaching, gear-cutting, gear grinding or gear finishing, sawing, cutting -off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.						
8461.20.00	- Shaping or slotting machines	Free	Free	9%	Free	731.71	u
8461.30.00	- Broaching machines	Free	Free	9%	Free	731.73	u

Section XVI
Chapter 84
84.63/84.65

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	Free	Free	9%	Free	731.75	u
8461.50.00	- Sawing or cutting-off machines	Free	Free	9%	Free	731.77	u
8461.90.00	- Other	Free	Free	9%	Free	731.79	u
●	**84.62 Machine-tools (including presses) for working metal by forging, hammering or die-forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.**						
●	- Hot forming machines for forging, die forging (including presses) and hot hammers:						
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	Free	Free	9%	Free	733.11	u
● 8462.11.00	- - Closed die forging machines	Free	Free	9%	Free	733.11	u
● 8462.19.00	- - Other	Free	Free	9%	Free	733.11	u
●	- Bending, folding, straightening or flattening machines (including press brakes) for flat products:						
8462.21.00	- - Numerically controlled	Free	Free	9%	Free	733.12	u
● 8462.22.00	- - Profile forming machines	Free	Free	9%	Free	733.12	u
● 8462.23.00	- - Numerically controlled press brakes	Free	Free	9%	Free	733.12	u
● 8462.24.00	- - Numerically controlled panel benders	Free	Free	9%	Free	733.12	u
● 8462.25.00	- - Numerically controlled roll forming machines	Free	Free	9%	Free	733.12	u
● 8462.26.00	- - Other numerically controlled bending, folding, straightening or flattening machines	Free	Free	9%	Free	733.12	u

Section XVI
Chapter 84
84.66

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8462.29.00	- - Other	Free	Free	9%	Free	733.13	u
●	- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:						
8462.31.00	- - Numerically controlled	Free	Free	9%	Free	733.14	u
● 8462.32.00	- - Slitting lines and cut-to-length lines	Free	Free	9%	Free	733.14	u
● 8462.33.00	- - Numerically controlled shearing machines	Free	Free	9%	Free	733.14	u
● 8462.39.00	- - Other	Free	Free	9%	Free	733.15	u
●	- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :						
8462.41.00	- - Numerically controlled	Free	Free	9%	Free	733.16	u
● 8462.42.00	- - Numerically controlled						
● 8462.49.00	- - Other	Free	Free	9%	Free	733.17	u
●	- Machines for working tube, pipe, hollow section and bar (excluding presses):						
● 8462.51.00	- - Numerically controlled	Free	Free	9%	Free	733.17	u
● 8462.59.00	- - Other	Free	Free	9%	Free	733.17	u
●	- Cold metal working presses:						
● 8462.61.00	- - Hydraulic presses	Free	Free	9%	Free	733.17	u
● 8462.62.00	- - Mechanical presses	Free	Free	9%	Free	733.17	u
● 8462.63.00	- - Servo-presses	Free	Free	9%	Free	733.17	u
● 8462.69.00	- - Other	Free	Free	9%	Free	733.17	u
● 8462.90.00	- Other						
8462.91.00	- - Hydraulic presses	Free	Free	9%	Free	733.18	u
8462.99.00	- - Other	Free	Free	9%	Free	733.18	u

Section XVI
Chapter 84
84.67/84.69

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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	Free	Free	9%	Free	733.91	u
8463.20.00	- Thread rolling machines	Free	Free	9%	Free	733.93	u
8463.30.00	- Machines for working wire	Free	Free	9%	Free	733.95	u
8463.90.00	- Other	Free	Free	9%	Free	733.99	u
	84.64 Machine-tools for working stone, ceramics, concrete, asbestors-cement or like mineral materials or for cold working glass.						
8464.10.00	- Sawing machines	Free	Free	9%	Free	728.11	u
8464.20.00	- Grinding or polishing machines	Free	Free	9%	Free	728.11	u
8464.90.00	- Other	Free	Free	9%	Free	728.11	u
	84.65 Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.						
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	Free	Free	9%	Free	728.12	u
	- Other :						
8465.20.00	- Machining centres	Free	Free	9%	Free	728.12	u
	- Other:						
8465.91.00	- - Sawing machines	Free	Free	9%	Free	728.12	u
8465.92.00	- - Planing, milling or moulding (by cutting) machines	Free	Free	9%	Free	733.12	u
8465.93.00	- - Grinding, sanding or polishing machines	Free	Free	9%	Free	728.12	u
8465.94.00	- - Bending or assembling machines	Free	Free	9%	Free	728.12	u
8465.95.00	- - Drilling or morticing machines	Free	Free	9%	Free	728.12	u
8465.96.00	- - Splitting, slicing or paring machine	Free	Free	9%	Free	728.12	u
8465.99.00	- - Other	Free	Free	9%	Free	728.12	u

Section XVI
Chapter 84
84.70/84.71

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.66 Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.						
8466.10.00	- Tool holders and self-opening dieheads	Free	Free	9%	Free	735.11	kg
8466.20.00	- Work holders	Free	Free	9%	Free	735.13	kg
8466.30.00	- Dividing heads and other special attachments for machine-tools	Free	Free	9%	Free	735.15	kg
	- Other :						
8466.91.00	- - For machines of heading 84.64	Free	Free	9%	Free	728.19	kg
8466.92.00	- - For machines of heading 84.65	Free	Free	9%	Free	728.19	kg
8466.93.00	- - For machines of heading 84.56 to 84.61	Free	Free	9%	Free	735.91	kg
8466.94.00	- - For machines of heading 84.62 or 84.63	Free	Free	9%	Free	735.95	kg
	84.67 Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.						
	- Pneumatic :						
8467.11.00	- - Rotary type (including combined rotary-percussion)	Free	Free	9%	Free	745.11	u
8467.19.00	- - Other	Free	Free	9%	Free	745.11	u
	- With self-contained electric motor :						
8467.21.00	- - Drills of all kinds	Free	Free	9%	Free	778.41	u
8467.22.00	- - Saws	Free	Free	9%	Free	778.43	u
8467.29.00	- - Other	Free	Free	9%	Free	778.45	u
	- Other tools :						
8467.81.00	- - Chain saws	Free	Free	9%	Free	745.12	u
8467.89.00	- - Other	Free	Free	9%	Free	745.12	u

Section XVI
Chapter 84
84.72/84.73

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Parts :						
8467.91.00	- - Of chain saws	Free	Free	9%	Free	745.19	kg
8467.92.00	- - Of pneumatic tools	Free	Free	9%	Free	745.19	kg
8467.99.00	- - Other	Free	Free	9%	Free	745.19	kg
	84.68 Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.						
8468.10.00	- Hand-held blow pipes	Free	Free	9%	Free	737.41	u
8468.20.00	- Other gas-operated machinery and apparatus	Free	Free	9%	Free	737.42	u
8468.80.00	- Other machinery and apparatus	Free	Free	9%	Free	737.43	u
8468.90.00	- Parts	Free	Free	9%	Free	737.49	kg
	84.70 Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.						
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	Free	Free	9%	Free	751.21	u
	- Other electronic calculating machines :						
8470.21.00	- - Incorporating a printing device	Free	Free	9%	Free	751.22	u
8470.29.00	- - Other	Free	Free	9%	Free	751.22	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8470.30.00	- Other calculating machines	Free	Free	9%	Free	751.22	u
8470.50.00	- Cash registers	Free	Free	9%	Free	751.24	u
8470.90.00	- Other	Free	Free	9%	Free	751.28	u
	84.71 Automatic data processing machines and units thereof;magnetic or optical readers; machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.						
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	Free	9%	Free	752.21	u
	- Other automatic data processing machines :						
8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	Free	9%	Free	752.6	u
8471.49.00	- - Other, presented in the form of systems	Free	Free	9%	Free	752.29	u
8471.50.00	- Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	Free	Free	9%	Free	752.2	u
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	Free	Free	9%	Free	752.6	u
8471.70.00	- Storage units	Free	Free	9%	Free	752.7	u
8471.80.00	- Other units of automatic data processing machines	Free	Free	9%	Free	752.8	u
8471.90.00	- Other	Free	Free	9%	Free	752.9	u

Section XVI
Chapter 84
84.75/84.76

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.72 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).						
8472.10.00	- Duplicating machines	Free	Free	9%	Free	751.91	u
8472.30.00	- Machines for sorting or folding mail for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	Free	Free	9%	Free	751.93	u
8472.90.0	- Other	Free	Free	9%	Free	751.99	u
	84.73 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings, 84.70 to 84.72						
	- Parts and accessories of the machines of heading 84.70 :						
8473.21	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29						
8473.21.10	- - - Suitable for use solely solely or principally with machines falling within item No. 8470.10.00	Free	Free	9%	Free	759.95	kg
8473.21.90	- - - Other	Free	Free	9%	Free	759.95	kg
8473.29.00	- - Other	Free	Free	9%	Free	759.95	kg
8473.30.00	- Parts and accessories of the machines of heading 84.71	Free	Free	9%	Free	759.97	kg
8473.40.00	- Parts and accessories of the machines of heading 84.72	Free	Free	9%	Free	759.93	kg

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	Free	Free	9%	Free	759.8	kg
	84.74 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.						
8474.10.00	- Sorting, screening, separating or washing machines	Free	Free	9%	Free	728.31	u
8474.20.00	- Crushing or grinding machines	Free	Free	9%	Free	728.32	u
	- Mixing or kneading machines :						
8474.31.00	- - Concrete or mortar Mixers	Free	Free	9%	Free	728.33	u
8474.32.00	- - Machines for mixing mineral substances with bitumen	Free	Free	9%	Free	728.33	u
8474.39.00	- - Other	Free	Free	9%	Free	728.33	u
8474.80.00	- Other machinery	Free	Free	9%	Free	728.34	u
8474.90.00	- Parts	Free	Free	9%	Free	728.34	kg
	84.75 Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.						
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	Free	9%	Free	728.41	u

Section XVI
Chapter 84

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Machines for manufacturing or hot working glass or glassware :						
8475.21.00	- - Machines for making optical fibres and preforms thereof	Free	Free	9%	Free	728.41	u
8475.29.00	- - Other	Free	Free	9%	Free	728.41	u
8475.90.00	- Parts	Free	Free	9%	free	728.51	kg
	84.76 Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.						
	- Automatic beverage vending machines :						
8476.21.00	- - Incorporating heating or refrigerating devices	Free	Free	9%	Free	745.95	u
8476.29.00	- - Other	Free	Free	9%	Free	745.95	u
	- Other machines :						
8476.81.00	- - Incorporating heating or refrigerating devices	Free	Free	9%	Free	745.95	u
8476.89.00	- - Other	Free	Free	9%	Free	745.95	u
8476.90.00	- Parts	Free	Free	9%	Free	745.97	kg
	84.77 Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.						
8477.10.00	- Injection-moulding machines	Free	Free	9%	Free	728.42	u
8477.20.00	- Extruders	Free	Free	9%	Free	728.42	u
8477.30.00	- Blow moulding machines	Free	Free	9%	Free	728.42	u
8477.40.00	- Vacuum moulding machines and other thermoforming machines	Free	Free	9%	Free	728.42	u
	- Other machinery for moulding or otherwise forming :						
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	Free	9%	Free	728.42	u

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8477.59.00	- - Other	Free	Free	9%	Free	728.42	u
8477.80.00	- Other machinery	Free	Free	9%	Free	728.42	u
8477.90.00	- Parts	Free	Free	9%	Free	728.52	kg
	84.78 Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.						
8478.10.00	- Machinery	Free	Free	9%	Free	728.43	u
8478.90.00	- Parts	Free	Free	9%	Free	728.53	kg
	84.79 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.						
8479.10.00	- Machinery for public works, building or the like	Free	Free	9%	Free	723.48	u
● 8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	Free	Free	9%	Free	727.21	u
8479.30.00	- Presses for the manufacture or particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free	Free	9%	Free	728.44	u
8479.40.00	- Rope or cable-making machine	Free	Free	9%	Free	728.49	u
8479.50.00	- Industrial robots, not elsewhere specified or included	Free	Free	9%	Free	728.49	u
8479.60.00	- Evaporative air coolers	Free	Free	9%	Free	728.49	u
	- Passenger boarding bridges :						
8479.71.00	- - Of a kind used in airports	Free	Free	9%	Free	728.49	u
8479.79.00	- - Other	Free	Free	9%	Free	728.49	u
	- Other machines and mechanical appliances :						
8479.81.00	- - For treating metal, including electric wire coil-winders	Free	Free	9%	Free	728.49	u
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	Free	Free	9%	Free	728.49	u

Section XVI
Chapter 84
84.82/84.83

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8479.83.00	- - Cold isostatic press	Free	Free	9%	Free	728.49	u
8479.89	- - Other						
8479.89.10	- - - Taps combined with a measuring-device for dispensing ice-cream, spirits, milk and the like	Free	Free	9%	Free	728.49	u
8479.89.20	- - - Windscreen wipers, non-electric; compressed air operated horns; truck-type sweepers of a kind used in a warehouses and the like	Free	Free	9%	Free	728.49	u
8479.89.30	- - - Carpet sweepers, non-electric; floor polishing, sanding, scrubbing, scraping and scouring appliances other than those falling within heading 85.09	Free	Free	9%	Free	728.49	u
8479.89.40	- - - Air coolers; air humidifiers and dehumidifiers	Free	Free	9%	Free	728.49	u
8479.89.90	- - - Other	Free	Free	9%	Free	728.49	u
8479.90	- Parts						
8479.90.10	- - - Suitable for use solely or principally with machines and mechanical appliances falling within items Nos. 8479.89.10, 8479.89.20, 8479.89.30 and 8479.89.40	Free	Free	9%	Free	728.55	kg
8479.90.90	- - - Other	Free	Free	9%	Free	728.55	kg
	84.80 Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.						
8480.10.00	- Moulding boxes for metal foundry	Free	Free	9%	Free	749.11	kg
8480.20.00	- Mould bases	Free	Free	9%	Free	749.12	kg
8480.30.00	- Moulding patterns	Free	Free	9%	Free	749.13	kg
	- Moulds for metal or metal carbides:						
8480.41.00	- - Injection or compression types	Free	Free	9%	Free	749.14	kg

Section XVI
Chapter 84
84.84

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8480.49.00	- - Other	Free	Free	9%	Free	749.15	kg
8480.50.00	- Moulds for glass	Free	Free	9%	Free	749.16	kg
8480.60.00	- Moulds for mineral materials	Free	Free	9%	Free	749.17	kg
	- Moulds for rubber or plastics :						
8480.71.00	- - Injection or compression types	Free	Free	9%	Free	749.18	kg
8480.79.00	- - Other	Free	Free	9%	Free	749.19	kg
	84.81 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.						
8481.10.00	- Pressure-reducing valve	Free	Free	9%	Free	747.1	kg
8481.20.00	- Valves for oleohydraulic or pneumatic transmission	Free	Free	9%	Free	747.2	kg
8481.30.00	- Check (non return) valves	Free	Free	9%	Free	747.3	kg
8481.40.00	- Safety or relief valves	Free	Free	9%	Free	747.4	kg
8481.80	- Other appliances						
8481.80.10	- - - Of a kind and size suitable for all domestic water supply and disposal points, hosepipe nozzles	Free	Free	9%	Free	747.8	kg
8481.80.20	- - - Soda-water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, burners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances	Free	Free	9%	Free	747.82	kg
8481.80.90	- - - Other	Free	Free	9%	Free	747.8	kg
8481.90.00	- Parts	Free	Free	9%	Free	747.9	kg

Section XVI
Chapter 84
84.86/84.87

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	84.82 Ball or roller bearings.						
8482.10.00	- Ball bearings	Free	Free	9%	Free	746.1	u
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	Free	Free	9%	Free	746.2	u
8482.30.00	- Spherical roller bearings	Free	Free	9%	Free	746.3	u
● 8482.40.00	- Needle roller bearings including cage and needle roller assemblies	Free	Free	9%	Free	746.4	u
● 8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies	Free	Free	9%	Free	746.5	u
8482.80.00	- Other, including combined ball/roller bearings	Free	Free	9%	Free	746.8	u
	- Parts :						
8482.91.00	- - Balls, needles and rollers	Free	Free	9%	Free	746.91	kg
8482.99.00	- - Other	Free	Free	9%	Free	746.99	kg
	84.83 Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).						
8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	Free	Free	9%	Free	748.1	u
8483.20.00	- Bearing housings, incorporating ball or roller bearings	Free	Free	9%	Free	748.21	u
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Free	Free	9%	Free	748.22	u

Section XVI
Chapter 84
84.86/84.87

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	Free	Free	9%	Free	748.4	u
8483.50.00	- Flywheels and pulleys, including pulley blocks	Free	Free	9%	Free	748.5	u
8483.60.00	- Clutches and shaft couplings (including universal joints)	Free	Free	9%	Free	748.6	u
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Free	Free	9%	Free	748.9	kg
	84.84 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.						
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Free	Free	9%	Free	749.2	kg
8484.20.00	- Mechanical seals	Free	Free	9%	Free	749.2	kg
8484.90.00	- Other	Free	Free	9%	Free	749.2	kg
●	**84.85 Machines for additive manufacturing**						
● 8485.10.00	- By metal deposit	Free	Free	9%	Free	749.20	kg
● 8485.20.00	- By plastics or rubber deposit	Free	Free	9%	Free	749.20	kg
● 8485.30.00	- By plaster, cement, ceramics or glass deposit	Free	Free	9%	Free	749.20	kg
● 8485.80.00	- Other	Free	Free	9%	Free	749.20	kg

Section XVI
Chapter 84
84.86/84.87

Item No.	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8485.90.00	- Parts						
●	**84.86 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (c) to this Chapter; parts and accessories.**						
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	Free	Free	9%	Free	728.21	kg
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	Free	9%	Free	728.21	kg
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	Free	Free	9%	Free	728.21	kg
● 8486.40	- Machines and apparatus specified in not 11 (c) to this chapter						
	- - - Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials						
8486.40.11	- - - - Write-on wafer apparatus	Free	Free	9%	Free	728.22	u
8486.40.12	- - - - Step and repeat aligners	Free	Free	9%	Free	728.22	u
8486. 40.19	- - - - Other	Free	Free	9%	Free	728.22	u
8486.40.90	- - - Other	Free	Free	9%	Free	728.29	kg
8486.90	- Parts and accessories						
8486.90.10	- - - Suitable for use with apparatus falling under item nos. 8486.40.11, 8486.40.12 and 8486.40.19	Free	Free	9%	Free	728.29	kg
8486.90.90	- - - Other	Free	Free	9%	Free	728.28	kg
	84.87 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.						
8487.10.00	- Ships's or boats propellers and blades therefore	Free	Free	9%	Free	749.91	kg
8487.90.00	- Other	Free	Free	9%	Free	749.99	kg

Chapter 85

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

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury are rectifiers remain classified in heading 85.04.

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

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 Kg.

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

● 5.- For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.- For the purposes of heading 85.23 :

(a) Solid-state non-volatile storage devices (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E^2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

● 7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules

which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8.- 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.

9.- 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.

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

11.- For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers:

(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diode (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12.- For the purposes of headings 85.41 and 85.42 :

(a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean:

(1)"Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2)"Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3)"Semiconductor-based sensor" is a type of semiconductor device, which consists of micro electronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and

converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4)"Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5)"Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6)"Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic,hybrid or multi-chip integrated circuits with at least one of the following components :silicon-based sensors, actuators, oscillators, resonators, or combination thereof, or components performing the function of articles classified under heading 85.32, 85.33,8541, or inductors classified under heading 85.04., formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, bumps or pads.

For the purpose of definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a)"Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure , acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductors and that have the function of converting electrical signals into physical movement.

(c)"Silicon based resonators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d)"Silicon Based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductors and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

- Subheading Notes.

- 1.- Subheadings 8528.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:

  - writing speed exceeding 0.5mm per microsecond;
  - time resolution 50 nanoseconds or less;
  - frame rate exceeding 225,000 frames per second.

- 2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy (silicon) (5×10^6 RAD (Silicon)), without operational degradation.

- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to a yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

  4.- Subheading 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x45 mm.

- 5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being rechatged.

8501 Electric motors and generators (excluding generating sets)

8502 Electric generating sets and rotary converters

8503 Parts suitable for use solely or principally with the machines of 8501 or 8502

8504 Electrical transformers, static converters (for example, rectifiers) and inductors

8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads

8506 Primary cells and primary batteries

8507 Electric accumulators, including separators therefor, whether or not rectangular (including square)

8508 Vacuum cleaners

8509 Electro-mechanical domestic appliances, with self-contained electric motor

8510 Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

8511 Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines

8512 Electrical lighting or signalling equipment (excluding articles of 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles

8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of 8512

8514 Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss

8515 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets

8516 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of 8545

8517 Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or85.28.

8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined with a microphone sets consisting of a microphone and one or more loudspeakers, audio-frequency electric amplifiers; electric sound amplifier sets

8519 Sound recording or reproducing apparatus

8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner

8522 Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21

8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not for the production of discs, but excluding products of Chapter 37

8524 Flat panel display modules, whether or not incorporating touch-sensitive screens

8525 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders

8526 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

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8527 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock

8528 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, n whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus

8529 Parts suitable for use solely or principally with the apparatus of 8525 to 8528

8530 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of 8608)

8531 Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of 8512 or 8530

8532 Electrical capacitors, fixed, variable or adjustable (pre-set)

8533 Electrical resistors (including rheostats and potentiometers), other than heating resistors

8534 Printed circuits

8535 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 volts

8536 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts; connectors for optical fibres, optical fibre bundles or cables

8537 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17

8538 Parts suitable for use solely or principally with the apparatus of 8535, 8536 or 8537

8539 Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps

8540 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)

8541 Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); light-emitting diodes (LED); mounted piezo-electric crystals

8542 Electronic integrated circuits.

8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter

8544 Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors

8545 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes

8546 Electrical insulators of any material

8547 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material

8548 Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter

8549 Electrical and electronic waste and scrap

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.01 Electric motors and generators (excluding generating sets).						
8501.10.00	- Motors of an output not exceeding 37.5 W	Free	Free	9%	Free	716.1	u
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	Free	Free	9%	Free	716.31	u
•	- Other DC motors; DC generators, other than photovoltaic generators:						
8501.31	- - Of an output not exceeding 750 W						
8501.31.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.2	u
8501.31.90	- - - Other	Free	Free	9%	Free	716.2	u
8501.32	- - Of an output exceeding 750 W but not exceeding 75 KW						
8501.32.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.2	u
8501.32.90	- - - Other	Free	Free	9%	Free	716.2	u
8501.33	- - Of an output exceeding 75 KW but not exceeding 375 KW						
8501.33.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.2	u
8501.33.90	- - - Other	Free	Free	9%	Free	716.2	u
8501.34	- - Of an output exceeding 375 KW						
8501.34.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.2	u
8501.34.90	- - - Other	Free	Free	9%	Free	716.2	u
8501.40.00	- Other AC motors, single-phase	Free	Free	9%	Free	716.31	u

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85.02

	Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other AC motors, multi-phase :						
	8501.51.00	- - Of an output not exceeding 750 W	Free	Free	9%	Free	716.31	u
	8501.52.00	- - Of an output exceeding 750 W 750 W but not exceeding 75 kW	Free	Free	9%	Free	716.31	u
	8501.53.00	- - Of an output exceeding 75 kW	Free	Free	9%	Free	716.31	u
●		- AC generators (alternators), other than photovoltaic generators:						
	8501.61	- - Of an output not exceeding 75 kVA						
	8501.61.10	- - - Photovoltiac generators	Free	Free	9%	Free	716.32	u
	8501.61.90	- - - Other	Free	Free	9%	Free	716.32	u
	8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA						
	8501.62.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.32	u
	8501.62.90	- - - Other	Free	Free	9%	Free	716.32	u
	8501.63	- - Of an output exceeding 375 kVA but not exceeding 750 kVA						
	8501.63.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.32	u
	8501.63.90	- - - Other	Free	Free	9%	Free	716.32	u
	8501.64	- - Of an output exceeding 750 kVA						
	8501.64.10	- - - Photovoltaic generators	Free	Free	9%	Free	716.32	u
	8501.64.90	- - - Other	Free	Free	9%	Free	716.32	u
●		- Photovoltaic DC generators:						
●	8501.71.00	- - Of an output not exceeding 50 W	Free	Free	9%	Free	716.32	u
●	8501.72.00	- - Of an output exceeding 50 W	Free	Free	9%	Free	716.32	u
●	8501.80.00	- Photovoltaic AC generators	Free	Free	9%	Free	716.32	u
		85.02 Electric generating sets and rotary converters.						
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :						
	8502.11.00	- - Of an output not exceeding 75 kVA	5%	Free	9%	Free	716.51	u
	8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	Free	9%	Free	716.51	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8502.13.00	- - Of an output exceeding 375 kVA	5%	Free	9%	Free	716.51	u
8502.20.00	- Generating sets with spark-ignition internal combustion pistion engines	5%	Free	9%	Free	716.51	u
	- Other generating sets :						
8502.31.00	- - Wind-powered	5%	Free	9%	Free	716.52	u
8502.39.00	- - Other	5%	Free	9%	Free	716.52	u
8502.40.00	- Electric rotary converters	5%	Free	9%	Free	716.4	u
8503.00.00	**85.03 Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	5%	Free	9%	Free	716.9	kg
	85.04 Electrical transformers, static converters (for example, rectifiers) and inductors.						
8504.10.00	- Ballasts for discharge lamps or tubes	5%	Free	9%	Free	771.23	u
	- Liquid dielectric transformers :						
8504.21.00	- - Having a power handling capacity not exceeding 650 kVA	5%	Free	9%	Free	771.11	u
8504.22.00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	Free	9%	Free	771.11	u
8504.23.00	- - Having a power handling capacity exceeding 10,000 kVA	5%	Free	9%	Free	771.11	u
	- Other transformers :						
8504.31.00	- - Having a power handling capacity not exceeding 1 kVA	5%	Free	9%	Free	771.19	u
8504.32.00	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	Free	9%	Free	771.19	u
8504.33.00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	Free	9%	Free	771.19	u

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Chapter 85
85.05/85.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8504.34.00	- - Having a power handling capacity exceeding 500 kVA	5%	Free	9%	Free	771.19	u
8504.40.00	- Static converters	5%	Free	9%	Free	771.21	u
8504.50.00	- Other inductors	5%	Free	9%	Free	771.25	u
8504.90.00	- Parts	5%	Free	9%	Free	771.29	kg
	85.05 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.						
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :						
8505.11.00	- - Of metal	5%	Free	9%	Free	778.81	kg
8505.19.00	- - Other	5%	Free	9%	Free	778.81	kg
8505.20.00	- Electro-magnetic couplings, clutches and brakes	5%	Free	9%	Free	778.81	kg
8505.90.00	- Other, including parts	5%	Free	9%	Free	778.81	kg
	85.06 Primary cells and primary batteries.						
8506.10.00	- Maganese dioxide	5%	Free	9%	Free	778.11	u
8506.30.00	- Mercuric oxide	5%	Free	9%	Free	778.11	u
8506.40.00	- Silver oxide	5%	Free	9%	Free	778.11	u
8506.50.00	- Lithium	5%	Free	9%	Free	778.11	u
8506.60.00	- Air-zinc	5%	Free	9%	Free	778.11	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8506.80.00	- Other primary cells and primary batteries	5%	Free	9%	Free	778.11	u
8506.90.00	- Parts	5%	Free	9%	Free	778.17	kg
	85.07 Electric accumulators, including separators therefor, whether or not rectangular (including square).						
8507.10.00	- Lead-acid, of a kind used for starting piston engines	15%	Free	9%	Free	778.12	u
8507.20.00	- Other lead-acid accumulators	15%	Free	9%	Free	778.12	u
8507.30.00	- Nickel-cadmium	5%	Free	9%	Free	778.12	u
8507.50.00	- Nickel-metal hydride	5%	Free	9%	Free	778.12	kg
8507.60.00	- Lithium-ion	5%	Free	9%	Free	778.12	kg
8507.80.00	- Other accumulators	5%	Free	9%	Free	778.12	u
8507.90.00	- Parts	5%	Free	9%	Free	778.19	kg
	85.08 Vacuum cleaners.						
	- With self-contained electric motor :						
8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	5%	Free	9%	Free	775.51	u
8508.19	- - Other						
8508.19.10	- - - Industrial vacuum cleaners	5%	Free	9%	Free	775.51	u
8508.19.90	- - - Other	5%	Free	9%	Free	775.51	u
8508.60	- Other vacuum cleaners						
8508.60.10	- Industrial vacuum cleaners	5%	Free	9%	Free	775.56	u
8508.60.90	- - - Other	5%	Free	9%	Free	775.56	u
8508.70	- Parts						
8508.70.10	- - - Suitable for use solely with vacuum cleaners falling under item Nos 8508.19.10 and 8508.60.10	5%	Free	9%	Free	775.57	kg
8508.70.90	- - - Other	5%	Free	9%	Free	775.57	kg

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Chapter 85
85.09/85.11

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.09 Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.						
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	5%	Free	9%	Free	775.72	u
8509.80.00	- Other appliances	5%	Free	9%	Free	775.73	u
8509.90.00	- Parts	5%	Free	9%	Free	775.79	kg
	85.10 Shavers, hair clippers and hair-removing applicances, with self-contained electric motor.						
8510.10.00	- Shavers	5%	Free	9%	Free	775.41	u
8510.20.00	- Hair clippers	5%	Free	9%	Free	775.42	u
8510.30.00	- Hair-removing appliance	5%	Free	9%	Free	775.42	u
8510.90.00	- Parts	5%	Free	9%	Free	775.49	kg
	85.11 Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.						
8511.10.00	- Sparking plugs	5%	Free	9%	Free	778.31	u
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	5%	Free	9%	Free	778.31	u
8511.30.00	- Distributors; ignition coils	5%	Free	9%	Free	778.31	u
8511.40.00	- Starter motors and dual purpose starter-generators	5%	Free	9%	Free	778.31	u
8511.50.00	- Other generators	5%	Free	9%	Free	778.31	u
8511.80.00	- Other equipment	5%	Free	9%	Free	778.31	u
8511.90.00	- Parts	5%	Free	9%	Free	778.33	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.12 Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.						
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	5%	Free	9%	Free	778.34	u
8512.20.00	- Other lighting or visual signalling equipment	5%	Free	9%	Free	778.34	u
8512.30.00	- Sound signaling equipment	5%	Free	9%	Free	778.34	u
8512.40.00	- Windscreen wipers, defrosters and demisters	5%	Free	9%	Free	778.34	u
8512.90.00	- Parts	5%	Free	9%	Free	778.35	kg
	85.13 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.						
8513.10.00	- Lamps	5%	Free	9%	Free	813.12	u
8513.90.00	- Parts	5%	Free	9%	Free	813.80	kg
	85.14 Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.						
● 8514.10.00	- Resistance heated furnaces and ovens:	5%	Free	9%	Free	813.80	kg
● 8514.11.00	- - Hot isostatic presses	5%	Free	9%	Free	813.80	u
● 8514.19.00	- - Other	5%	Free	9%	Free	813.80	u
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	5%	Free	9%	Free	741.32	u
● 8514.30.00	- Other furnaces and ovens:						
● 8514.31.00	- - Electron beam furnaces	5%	Free	9%	Free	741.32	u
● 8514.32.00	- - Plasma and vacuum arc furnaces	5%	Free	9%	Free	741.32	u
● 8514.39.00	- - Other	5%	Free	9%	Free	741.32	u
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	5%	Free	9%	Free	741.34	u
8514.90.00	- Parts	5%	Free	9%	Free	741.35	kg

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85.15/85.16

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.15 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals of cermets.						
	- Brazing or soldering machines and apparatus :						
8515.11.00	- - Soldering irons and guns	5%	Free	9%	Free	737.31	u
8515.19.00	- - Other	5%	Free	9%	Free	737.32	u
	- Machines and apparatus for resistance welding of metal :						
8515.21	- - Fully or partly automatic						
8515.21.10	- - - Robot	5%	Free	9%	Free	737.33	u
8515.21.90	- - - Other	5%	Free	9%	Free	737.33	u
8515.29.00	- - Other	5%	Free	9%	Free	737.34	u
	- Machines and apparatus for arc (including plasma arc) welding of metals :						
8515.31	- - Fully or partly automatic						
8515.31.10	- - - Robot	5%	Free	9%	Free	737.35	u
8515.31.90	- - - Other	5%	Free	9%	Free	737.35	u
8515.39.00	- - Other	5%	Free	9%	Free	737.36	u
8515.80.00	- Other machines and apparatus	5%	Free	9%	Free	737.37	u
8515.90.00	- Parts	5%	Free	9%	Free	737.39	kg
	85.16 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating heating resistors, other than those of heading 85.45.						
8516.10	- Electric instantaneous or storage water heaters and immersion heaters						

Section XVI
Chapter 85

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8516.10.10	- - - Electric instantaneous or storage water heaters	5%	Free	9%	Free	775.81	u
8516.10.20	- - - Electric kettle	5%	Free	9%	Free	775.81	u
8516.10.90	- - - Immersion heaters	5%	Free	9%	Free	775.81	u
	- Electric space heating apparatus and electric soil heating apparatus :						
8516.21.00	- - Storage heating radiators	5%	Free	9%	Free	775.82	u
8516.29.00	- - Other	5%	Free	9%	Free	775.82	u
	- Electro-thermic hair-dressing or hand-drying apparatus :						
8516.31	- - Hair dryers						
8516.31.10	- - - Hair dryers (excluding hair dryers having a bonnet mounted on a pedestal stand, tripod or like support standing on floor, table or bench, the bonnet containing motor impeller and heating element)	5%	Free	9%	Free	775.83	u
8516.31.90	- - - Other	5%	Free	9%	Free	775.83	u
8516.32	- - Other hair-dressing apparatus						
8516.32.10	- - - Hair curlers or curling wands	5%	Free	9%	Free	775.83	u
8516.32.90	- - - Other	5%	Free	9%	Free	775.83	u
8516.33.00	- - Hand-drying apparatus	5%	Free	9%	Free	775.83	u
8516.40.00	- Electric smoothing irons	5%	Free	9%	Free	775.84	u
8516.50.00	- Microwave ovens	5%	Free	9%	Free	775.86	u
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters						
8516.60.10	- - - Cooktops and stoves	5%	Free	9%	Free	775.87	u
8516.60.90	- - - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5%	Free	9%	Free	775.87	u
	- Other electro-thermic appliances :						
8516.71.00	- - Coffee or tea makers	5%	Free	9%	Free	775.87	u
8516.72.00	- - Toasters	5%	Free	9%	Free	775.87	u
8516.79.00	- - Other	5%	Free	9%	Free	775.87	u
8516.80.00	- Electric heating resistors	5%	Free	9%	free	775.88	u

Section XVI
Chapter 85
85.17

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8516.90	- Parts						
8516.90.10	- - - Suitable for use solely or principally with water heaters falling within item No. 8516.10.10	5%	Free	9%	Free	775.89	kg
8516.90.90	- - - Other	5%	Free	9%	Free	775.89	kg
●	**85.17 Telephone sets, including Smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**						
●	- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :						
8517.11.00	- - Line telephone sets with cordless handsets	5%	Free	9%	Free	764.11	u
8517.12.00	- - Telephones for cellular networks or for other wireless networks	5%	Free	9%	Free	764.11	u
● 8517.13.00	- - Smartphones	5%	Free	9%	Free	764.11	u
● 8517.14.00	- - Other telephones for cellular networks or for other wireless networks	5%	Free	9%	Free	764.11	u
8517.18.00	- - Other	5%	Free	9%	Free	764.11	u
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)						
8517.61.00	- - Base stations	5%	Free	9%	Free	764.12	u
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus						
8517.62.10	- - - Modems	Free	Free	9%	Free	764.12	u
8517.62.90	- - - Other	5%	Free	9%	Free	764.12	u
8517.69.00	- - Other	Free	Free	9%	Free	764.12	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8517.70.00	- Parts:						
● 8517.71.00	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	Free	9%	Free	764.12	u
● 8517.79.00	- - Other	5%	Free	9%	Free	764.12	u
	85.18 Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifiers sets.						
8518.10.00	- Microphones and stands therefor	Free	Free	9%	Free	764.21	u
	- Loudspeakers, whether or not mounted in their enclosures :						
8518.21.00	- - Single loudspeakers, mounted in their enclosures	Free	Free	9%	Free	764.22	u
8518.22.00	- - Multiple loudspeakers, mounted in their enclosures	Free	Free	9%	Free	764.22	u
8518.29.00	- - Other	Free	Free	9%	Free	764.23	u
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Free	Free	9%	Free	764.24	u
8518.40.00	- Audio-frequency electric amplifiers	Free	Free	9%	Free	764.25	u
8518.50.00	- Electric sound amplifier sets	Free	Free	9%	Free	764.26	u
8518.90.00	- Parts	Free	Free	9%	Free	764.92	kg

Section XVI
Chapter 85
85.19/85.22

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.19 Sound recording or reproducing apparatus.						
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	5%	Free	9%	Free	763.35	u
8519.30.00	- Turntables (record-decks)	5%	Free	9%	Free	763.35	u
	- Other apparatus :						
8519.81.00	- - Using magnetic, optical or semoconductor media	5%	Free	9%	Free	763.39	u
8519.89	- - Other						
8519.89.10	- - - Suitable for use solely or principally with cinematographic cameras and projectors respectively falling within items Nos. 9007.19.90 and 9007.20.90	5%	Free	9%	Free	763.39	u
8519.89.90	- - - Other	5%	Free	9%	Free	763.89	u
	85.21 Video recording or reproducing apparatus, whether or not incorporating a video tuner.						
8521.10.00	- Magnetic tape-type	5%	Free	9%	Free	763.81	u
8521.90.00	- Other	5%	Free	9%	Free	763.84	u
	85.22 Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.						
8522.10.00	- Pick-up cartridges	5%	Free	9%	Free	764.99	kg
8522.90	- Other						
8522.90.10	- - - Suitable for use solely or principally with sound recording and or reproducing apparatus respectively falling within items Nos. 8519.89.90.	5%	Free	9%	Free	764.99	kg
8522.90.20	- - - Suitable for use solely or principally with sound recording and or reproducing apparatus respectively falling within items Nos. 8519.20.00 and 8519.89.10	5%	Free	9%	Free	764.99	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8522.90.90	- - - Other	5%	Free	9%	Free	764.99	kg
	85.23 Discs, tapes, solid state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.						
	- Magnetic media:						
8523.21.00	- - Cards incorporating a magnetic stripe	5%	Free	9%	Free	898.42	u
8523.29.00	- - Other	5%	10%	9%	Free	898.42	u
	- Optical media						
8523.41.00	- - Unrecorded	15%	Free	9%	Free	898.44	u
8523.49.00	- - Other	5%	10%	9%	Free	898.44	u
	- Semiconductor media :						
8523.51.00	- - Solid-state non-volatile storage devices	5%	Free	9%	Free	898.46	u
8523.52.00	- - "Smart cards"	5%	Free	9%	Free	898.46	u
8523.59.00	- - Other	5%	Free	9%	Free	898.46	u
8523.80.00	- Other	5%	Free	9%	Free	898.46	u
●	**85.24 Flat panel display modules, whether or not incorporating touch-sensitive screens**						
●	- Without drivers or control circuits:						
● 8524.11.00	- - Of liquid crystals	5%	Free	9%	Free	898.46	u
● 8524.12.00	- - Of organic light-emitting diodes (OLED)	5%	Free	9%	Free	898.46	u
● 8524.19.00	- - Other	5%	Free	9%	Free	898.46	u
●	- Other:						
● 8524.91.00	- - Of liquid crystals	5%	Free	9%	Free	898.46	u
● 8524.92.00	- - Of organic light-emitting diodes (OLED)	5%	Free	9%	Free	898.46	u
● 8524.99.00	- - Other	5%	Free	9%	Free	898.46	u

Section XVI
Chapter 85
85.26/85.27

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.25 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.						
8525.50.00	- Transmission apparatus	5%	Free	9%	Free	764.31	u
8525.60	- Transmission apparatus incorporating reception apparatus						
8525.60.10	- - - Private mobile radios used in vehicles	5%	Free	9%	Free	764.32	u
8525.60.90	- - - Other	5%	Free	9%	Free	764.32	u
● 8525.80.00	- Television cameras, digital cameras and video camera recorders:	Free	Free	9%	Free	764.32	u
● 8525.81.00	- - High-speed goods as specified in Subheading Note 1 to this Chapter	5%	Free	9%	Free	764.32	u
● 8525.82.00	- - Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	5%	Free	9%	Free	764.32	u
● 8525.83.00	- - Other, night vision goods specified in Subheading Note 3 to this Chapter	5%	Free	9%	Free	764.32	u
● 8525.89.00	- - Other	5%	Free	9%	Free	764.32	u
	85.26 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.						
8526.10.00	- Radar apparatus	Free	Free	9%	Free	764.83	u
	- Other :						
8526.91.00	- - Radio navigational aid apparatus	Free	Free	9%	Free	764.83	u
8526.92.00	- - Radio remote control apparatus	Free	Free	9%	Free	764.83	u
	85.27 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.						
	- Radio-broadcast receivers capable of operating without an external source of power:						
8527.12.00	- - Pocket-size radio cassette players	Free	Free	9%	Free	762.21	u

Section XVI
Chapter 85
85.28

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus :						
8527.13.10	- - - Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.21	u
8527.13.90	- - - Other	Free	Free	9%	Free	762.21	u
8527.19	- - Other :						
8527.19.10	- - - Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.22	u
8527.19.90	- - - Other	Free	Free	9%	Free	762.22	u
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:						
8527.21	- - Combined with sound recording or reproducing apparatus						
8527.21.10	- - - Car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.11	u
8527.21.90	- - - Other	Free	Free	9%	Free	762.11	u
8527.29	- - Other						
8527.29.10	- - - Car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.12	u
8527.29.90	- - - Other	Free	Free	9%	Free	762.12	u
	- Other:						
8527.91	- - Combined with sound recording or reproducing apparatus						
8527.91.10	- - - Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.81	u

Section XVI
Chapter 85
85.29/85.30

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8527.91.90	- - - Other	Free	Free	9%	Free	762.81	u
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock						
8527.92.10	- - - Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.82	u
8527.92.90	- - - Other	Free	Free	9%	Free	762.82	u
8527.99	- - Other						
8527.99.10	- - - Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free	9%	Free	762.89	u
8527.99.90	- - - Other	Free	Free	9%	Free	762.89	u
	85.28 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.						
	- Cathode-ray tube monitors :						
8528.42.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading84.71	5%	Free	9%	Free	761.3	u
8528.49.00	- - Other	5%	Free	9%	Free	761.3	u
	- Other monitors:						
8528.52.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5%	Free	9%	Free	761.4	u
8528.59.00	- - Other	5%	Free	9%	Free	761.4	u
	- Projectors:						
8528.62.00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5%	Free	9%	Free	761.5	u
8528.69.00	- - Other	5%	Free	9%	Free	761.5	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- 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	5%	Free	9%	Free	761.6	u
8528.72.00	- - Other, colour	5%	Free	9%	Free	761.6	u
8528.73.00	- - Other, monochrome	5%	Free	9%	Free	761.6	u
	85.29 Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.						
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	Free	9%	Free	764.93	kg
8529.90.00	- Other	5%	Free	9%	Free	764.93	kg
	85.30 Electrical signaling, safety or traffic control equipment, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).						
8530.10.00	- Equipment for railways or tramways	Free	Free	9%	Free	778.82	u
8530.80.00	- Other equipment	Free	Free	9%	Free	778.82	u
8530.90.00	- Parts	Free	Free	9%	Free	778.83	kg
	85.31 Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.						
8531.10.00	- Burglar or fire alarms and similar apparatus	Free	Free	9%	Free	778.84	u
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Free	Free	9%	Free	778.84	u

Section XVI
Chapter 85
85.33/85.35

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8531.80.00	- Other apparatus	Free	Free	9%	Free	778.84	u
8531.90.00	- Parts	Free	Free	9%	Free	778.85	kg
	85.32 Electrical capacitors, fixed, variable or adjustable (pre-set).						
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	5%	Free	9%	Free	778.61	kg
	- Other fixed capacitors :						
8532.21.00	- - Tantalum	5%	Free	9%	Free	778.62	kg
8532.22.00	- - Aluminium electrolytic	5%	Free	9%	Free	778.63	kg
8532.23.00	- - Ceramic dielectric, single layer	5%	Free	9%	Free	778.64	kg
8532.24.00	- - Ceramic dielectric, multilayer	5%	Free	9%	Free	778.65	kg
8532.25.00	- - Dieletric of paper or plastics	5%	Free	9%	Free	778.66	kg
8532.29.00	- - Other	5%	Free	9%	Free	778.67	kg
8532.30.00	- Variables or adjustable (pre-set) capacitors	5%	Free	9%	Free	778.68	kg
8532.90.00	- Parts	5%	Free	9%	Free	778.69	kg
	85.33 Electrical resistors (including rheostats and potentiometers), other than heating resistors.						
8533.10.00	- Fixed carbon resistors, composition or film types	5%	Free	9%	Free	772.31	kg
	- Other fixed resistors :						
8533.21.00	- - For a power handling capacity not exceeding 20 W	5%	Free	9%	Free	772.32	kg
8533.29.00	- - Other	5%	Free	9%	Free	772.32	kg
	- Wirewound variable resistors, including rheostats and potentiometers :						
8533.31.00	- - For a power handling capacity not exceeding 20 W	5%	Free	9%	Free	772.33	kg
8533.39.00	- - Other	5%	Free	9%	Free	772.33	kg
8533.40.00	- Other variable resistors, including rheostats and potentiometers	5%	Free	9%	Free	772.35	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8533.90.00	- Parts	5%	Free	9%	Free	772.38	kg
8534.00.00	**85.34 Printed circuits**	5%	Free	9%	Free	772.20	kg
	85.35 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.						
8535.10.00	- Fuses	5%	Free	9%	Free	772.42	kg
	- Automatic circuit breakers :						
8535.21.00	- - For a voltage of less than 72.5 kV	5%	Free	9%	Free	772.42	kg
8535.29.00	- - Other	5%	Free	9%	Free	772.43	kg
8535.30.00	- Isolating switches and make-and-break switches	5%	Free	9%	Free	772.44	kg
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	5%	Free	9%	Free	772.45	kg
8535.90	- Other						
8535.90.10	- - - Time switch	5%	Free	9%	Free	772.49	kg
8535.90.90	- - - Other	5%	Free	9%	Free	722.49	kg
	85.36 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical; optical fibre bundles or cables.						
8536.10.00	- Fuses	5%	Free	9%	Free	772.51	kg
8536.20.00	- Automatic circuit breakers	5%	Free	9%	Free	772.52	kg
8536.30.00	- Other apparatus for protecting electrical circuits	5%	Free	9%	Free	772.53	kg
	- Relays :						
8536.41.00	- - For a voltage not exceeding 60 V	5%	Free	9%	Free	772.54	kg
8536.49.00	- - Other	5%	Free	9%	Free	772.54	kg

Section XVI
Chapter 85
85.37/85.39

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8536.50.00	- Other switches	5%	Free	9%	Free	772.55	kg
	- Lamp-holders, plugs and sockets :						
8536.61.00	- - Lamp-holders	5%	Free	9%	Free	772.57	kg
8536.69.00	- - Other	5%	Free	9%	Free	772.58	kg
8536.70	- Connector for optical fibres; optical fibre bundles or cables						
8536.70.10	- - - Of plastic and copper	5%	Free	9%	Free	722.56	kg
8536.70.90	- - - Other	5%	Free	9%	Free	722.56	kg
8536.90.00	- Other apparatus	5%	Free	9%	Free	772.56	kg
	85.37 Boards, panels consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.						
8537.10.00	- For a voltage not exceeding 1,000 V	5%	Free	9%	Free	772.61	kg
8537.20.00	- For a voltage exceeding 1,000 V	5%	Free	9%	Free	772.62	kg
	85.38 Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.						
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	5%	Free	9%	Free	772.81	kg
8538.90.00	- Other	5%	Free	9%	Free	772.82	kg
	85.39 Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.						
8539.10.00	- Sealed beam lamp units	5%	Free	9%	Free	778.23	u
	- Other filament lamps, excluding ultra-violet or infra-red lamps :						

Section XVI
Chapter 85
85.40

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8539.21.00	- - Tungsten halogen	15%	Free	9%	Free	778.21	u
8539.22.00	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	15%	Free	9%	Free	778.21	u
8539.29.00	- - Other	15%	Free	9%	Free	778.21	u
	- Discharge lamps, other than ultra-violet lamps :						
8539.31.00	- - Fluorescent, hot cathode	15%	Free	9%	Free	778.22	u
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	15%	Free	9%	Free	778.22	u
8539.39	- - Other						
8539.39.10	- - - Photographic flashing discharge lamps	5%	Free	9%	Free	778.22	u
8539.39.90	- - - Other	5%	Free	9%	Free	778.22	u
	- Ultra-violet or infra-red lamps; arc lamps :						
8539.41.00	- - Arc-lamps	5%	Free	9%	Free	778.24	u
8539.49.00	- - Other	5%	Free	9%	Free	778.24	u
● 8539.50.00	- - Light-emitting diode (LED) light sources:	5%	Free	9%	Free	778.24	u
● 8539.51.00	- - Light-emitting diode (LED) modules	5%	Free	9%	Free	778.24	u
● 8539.52.00	- - Light-emitting diode (LED) lamps	5%	Free	9%	Free	778.24	u
8539.90.00	- Parts	5%	Free	9%	Free	778.29	kg
	85.40 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).						
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :						
8540.11.00	- - Colour	5%	Free	9%	Free	776.11	u
8540.12.00	- - Monochrome	5%	Free	9%	Free	776.12	u
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	Free	9%	Free	776.21	u
8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, with a phosphor dot screen pitch smaller than 0.4 mm	5%	Free	9%	Free	776.23	u

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Chapter 85
85.41

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8540.60.00	- Other cathode-ray tubes	5%	Free	9%	Free	776.23	u
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :						
8540.71.00	- - Magnetrons	5%	Free	9%	Free	776.25	u
8540.79.00	- - Other	5%	Free	9%	Free	776.25	u
	- Other valves and tubes :						
8540.81.00	- - Receiver or amplifier valves and tubes	5%	Free	9%	Free	776.27	u
8540.89.00	- - Other	5%	Free	9%	Free	776.27	u
	- Parts :						
8540.91.00	- - Of cathode-ray tubes	5%	Free	9%	Free	776.29	kg
8540.99.00	- - Other	5%	Free	9%	Free	776.29	kg
•	**85.41 Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); light-emitting diodes (LED); mounted piezo-electric crystals.**						
8541.10.00	- Diodes, other than photo-sensitive or "light-emitting diodes (LED)".	5%	Free	9%	Free	776.31	u
	- Transistors, other than photosensitive transistors :						
8541.21.00	- - With a dissipation rate of less than 1 W	5%	Free	9%	Free	776.32	u
8541.29.00	- - Other	5%	Free	9%	Free	776.33	u
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	5%	Free	9%	Free	776.35	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):						
8541.40.10	- - - Solar cells	5%	Free	9%	Free	776.37	u
8541.40.90	- - - Other	5%	Free	9%	Free	776.37	u
● 8541.41.00	- - Light-emitting diodes (LED):	5%	Free	9%	Free	776.37	u
● 8541.42.00	- - Photovoltaic cells not assembled in modules or made up into panels	5%	Free	9%	Free	776.37	u
● 8541.43.00	- - Photovoltaic cells assembled in modules or made up into panels	5%	Free	9%	Free	776.37	u
● 8541.49.00	- - Other	5%	Free	9%	Free	776.37	u
● 8541.50.00	- Other semi conductor devices:	5%	Free	9%	Free	776.37	u
● 8541.51.00	- Semiconductor-based transducers	5%	Free	9%	Free	776.37	u
● 8541.59.00	- Other	5%	Free	9%	Free	776.37	u
8541.60.00	.- Mounted piezo-electric crystals	5%	Free	9%	Free	776.81	u
8541.90.00	- Parts	5%	Free	9%	Free	776.88	kg
	85.42 Electronic integrated circuits.						
	- Electronic integrated circuits :						
8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5%	Free	9%	Free	776.42	u
8542.32.00	- - Memories	5%	Free	9%	Free	776.44	u
8542.33.00	- - Amplifiers	5%	Free	9%	Free	776.46	u
8542.39.00	- - Other	5%	Free	9%	Free	776.49	u
8542.90.00	- Parts	5%	Free	9%	Free	776.89	kg

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Chapter 85
85.44

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	85.43 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.						
8543.10.00	- Particle accelerators	5%	Free	9%	Free	776.71	u
8543.20.00	- Signal generators	5%	Free	9%	Free	778.78	u
8543.30.00	- Machines and apparatus for electro-plating, electrolysis or electrophoresis	5%	Free	9%	Free	778.78	u
● 8543.40.00	- Electronic cigarettes and similar personal electric vaporizing devices	32%	Free	9%	Free	778.78	u
8543.70.00	- Other machines and apparatus :	5%	Free	9%	Free	778.78	u
8543.90.00	- Parts	Free	Free	9%	free	778.79	kg
	85.44 Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.						
	- Winding wire:						
8544.11.00	- - Of copper	5%	Free	9%	Free	773.11	kg
8544.19.00	- - Other	5%	Free	9%	Free	773.11	kg
8544.20.00	- Co-axial cable and other co-axial electric conductors	5%	Free	9%	Free	773.12	kg
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	Free	9%	Free	773.13	kg
	- Other electric conductors, for a voltage not exceeding 1,000 V :						
8544.42	- - Fitted with connectors						
8544.42.10	- - - Electrical conductors	32%	Free	9%	Free	773.16	kg
8544.42.20	- - - Other electrical conductors, of a kind used for telecommunications	5%	Free	9%	Free	773.16	kg
8544.49	- - Other						
8544.49.10	- - - Electrical conductors	32%	Free	9%	Free	773.16	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8544.49.20	- - - Other electrical conductors, of a kind used for telecommunications	5%	Free	9%	Free	773.16	kg
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	5%	Free	9%	Free	773.17	kg
8544.70.00	- Optical fibre cables	Free	Free	9%	Free	773.18	kg
	85.45 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.						
	- Electrodes :						
8545.11.00	- - Of a kind used for furnaces	5%	Free	9%	Free	778.86	kg
8545.19.00	- - Other	5%	Free	9%	Free	778.86	kg
8545.20.00	- Brushes	5%	Free	9%	Free	778.86	kg
8545.90.00	- Other	5%	Free	9%	Free	778.86	kg
	85.46 Electrical insulators of any material.						
8546.10.00	- Of glass	5%	Free	9%	Free	773.22	kg
8546.20.00	- Of ceramics	5%	Free	9%	Free	773.23	kg
8546.90.00	- Other	5%	Free	9%	Free	773.24	kg
	85.47 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.						
8547.10.00	- Insulating fittings of ceramics	5%	Free	9%	Free	773.26	kg
8547.20.00	- Insulating fittings of plastics	5%	Free	9%	Free	773.28	kg
8547.90.00	- Other	5%	Free	9%	Free	773.29	kg

Section XVI
Chapter 85
85.48

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● **8548.00**	**85.48 Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**						
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	Free	9%	Free	778.13	kg
8548.90.00	- Other	5%	Free	9%	Free	778.13	kg
●	**85.49 Electrical and electronic waste and scrap.**						
●	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:						
● 8549.11.00	- - Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	5%	Free	9%	Free	778.13	kg
● 8549.12.00	- - Other, containing lead, cadmium or mercury	5%	Free	9%	Free	778.13	kg
● 8549.13.00	- - Sorted by chemical type and not containing lead, cadmium or mercury	5%	Free	9%	Free	778.13	kg
● 8549.14.00	- - Unsorted and not containing lead, cadmium or mercury	5%	Free	9%	Free	778.13	kg
● 8549.19.00	- - Other	5%	Free	9%	Free	778.13	kg
●	- Of a kind used principally for the recovery of precious metal:						
● 8549.21.00	- - Containing primary cells, primary electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	Free	9%	Free	778.13	kg
● 8549.29.00	- - Other	5%	Free	9%	Free	778.13	kg
●	- Other electrical and electronic assemblies and printed circuit boards:						
● 8549.31.00	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	Free	9%	Free	778.13	kg

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Chapter 85
85.48

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8549.39.00	- - Other						
●	- Other:						
● 8549.91.00	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)						
● 8549.99.00	- - Other						

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 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) Luminaires and lighting fittings and parts thereof; 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 :

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Chapter 86
Notes

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

Chapter 86

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

Notes.

1.- This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, inter alia, to :

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 8608 applies, inter alia, to :

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

8601	Rail locomotives powered from an external source of electricity or by electric accumulators
8602	Other rail locomotives; locomotive tenders
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of 8604
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of 8604)
8606	Railway or tramway goods vans and wagons, not self-propelled
8607	Parts of railway or tramway locomotives or rolling-stock
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

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Chapter 86
86.01/86.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	86.01 Rail locomotives powered from an external source of electricity or by electric accumulators.						
8601.10.00	- Powered from an external source of electricity	Free	Free	9%	Free	791.11	u
8601.20.00	- Powered by electric accumulators	Free	Free	9%	Free	791.15	u
	86.02 Other rail locomotives; locomotive tenders.						
8602.10.00	- Diesel-electric locomotives	Free	Free	9%	Free	791.21	u
8602.90.00	- Other	Free	Free	9%	Free	791.29	u
	86.03 Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.						
8603.10.00	- Powered from an external source of electricity	Free	Free	9%	Free	791.6	u
8603.90.00	- Other	Free	Free	9%	Free	791.6	u
8604.00.00	**86.04 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	Free	Free	9%	Free	791.81	u
8605.00.00	**86.05 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**	Free	Free	9%	Free	791.70	u
	86.06 Railway or tramway goods vans and wagons, not self-propelled.						
8606.10.00	- Tank wagons and the like	Free	Free	9%	Free	791.82	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8606.30.00	- Self-discharging vans and wagons other than those of subheading 8606.10.00	Free	Free	9%	Free	791.82	u
	- Other :						
8606.91.00	- - Covered and closed	Free	Free	9%	Free	791.82	u
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	Free	Free	9%	Free	791.82	u
8606.99.00	- - Other	Free	Free	9%	Free	791.82	u
	86.07 Parts of railway or tramway locomotives or rolling-stock.						
	- Bogies, bissel-bogies, axles and wheels, and parts thereof :						
8607.11.00	- - Driving bogies and bissel-bogies	Free	Free	9%	Free	791.99	kg
8607.12.00	- - Other bogies and bissel-bogies	Free	Free	9%	Free	791.99	kg
8607.19.00	- - Other, including parts	Free	Free	9%	Free	791.99	kg
	- Brakes and parts thereof:						
8607.21.00	- - Air brakes and parts thereof	Free	Free	9%	Free	791.99	kg
8607.29.00	- - Other	Free	Free	9%	Free	791.99	kg
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	Free	Free	9%	Free	791.99	kg
	- Other :						
8607.91.00	- - Of locomotives	Free	Free	9%	Free	791.99	kg
8607.99.00	- - Other	Free	Free	9%	Free	791.99	kg

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Chapter 86
86.08/86.09

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8608.00.00	**86.08 Railway or tramway** track fixtures and fittings; mechanical (including electro-mechanical) signallng, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	Free	Free	9%	Free	791.91	kg
8609.00.00	**86.09 Containers** (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Free	Free	9%	Free	786.3	u

Chapter 87

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

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04 and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

- Subheading Note.

1.- Subheading 8708.22 covers:

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Additional Notes.

5.- For the purposes of item No. 8701.20.10, 8701.20.90 the expression "road tractors for semi-trailers" is to be taken to apply only to vehicles designed for coupling to and hauling semi-trailers (including trailers), on public roads, the semi-trailers or trailers being of a kind and size suitable for transport on public roads, of persons, goods or equipment. It includes three wheel tractors of this type, whether or not such tractors are mainly used within dock areas, goods yards or the like.

6.- For the purposes of the items Nos. 8703.21.40, 8703.21.50,8703.21.60, 8703.21.90, 8703.22.40, 8703.22.50, 8703.22.60, 8703.22.90, 8703.23.14, 8703.23.15, 8703.23.16, 8703.23.19, 8703.23.24, 8703.23.25, 8703.23.26, 8703.23.29, 8703.24.40, 8703.24.50, 8703.24.60, 8703.24.90, 8703.31.40, 8703.31.50, 8703.31.60, 8703.31.90, 8703.32.40, 8703.32.50, 8703.32.60, 8703.32.90, 8703.33.14, 8703.33.15, 8703.33.16, 8703.33.19, 8703.33.24, 8703.33.25, 8703.33.26 and 8703.33.29, the expression -

(a) "Passenger motor cars" is to be taken to apply to vehicles which in the opinion of the Comptroller are standard saloon cars, sports cars, racing cars and similar automobiles primarily designed for the transport of passengers on highways.

The expression also includes station wagons designed for the transport of passengers which in the opinion of the Comptroller are :

(i) vehicles that have a front end contour structure identical to that used in a saloon car of a particular kind or a front end contour structure and engine similar to those used in a saloon car of a similar kind; or

(ii) sturdily built vehicles designed for travel on both highway and rough terrain (for example, range rovers, land cruisers and the like).

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(b) "Other passenger motor vehicles" is to be taken to apply to vehicles, other than vehicles described in paragraph (a) which in the opinion of the Comptroller are :

(i) designed primarily for the transport of passengers (for example, commuter vans and similar vehicles having a maximum seating capacity of nine persons including the driver); or

(ii) designed for the transport of more than three passengers and goods (for example, passenger carrying delivery vans).

7.- Split consignment - goods qualify for entry under the single tariff classification where goods, being goods despatched to Fiji as a single consignment and due to accidental circumstances e.g. off-loading at the wrong port, short shipment, over-carrying, arrive on two or more ships or aircraft, the classification applicable shall apply to the whole goods, had they being imported as a single complete consignment.

These rules shall also apply to plants for some large scale project or a large piece of machinery for transport necessity be shipped as separate consignments.

8.- For the purposes of items Nos. 8704.21.31, 8704.21.32, 8704.21.33, 8704.21.34, 8704.21.35, 8704.21.36, 8704.21.37, 8704.21.38, 8704.21.39, 8704.21.91, 8704.21.99, 8704.21.41, 8704.21.42, 8704.21.43, 8704.21.44, 8704.21.45, 8704.21.46, 8704.21.49, 8704.21.51, 8704.21.52, 8704.21.53, 8704.21.54, 8704.21.55, 8704.21.56, 8704.21.57, 8704.21.58, 8704.21.59, 8704.21.61, 8704.21.62, 8704.21.63, 8704.21.64, 8704.21.65, 8704.21.66, 8704.21.69, 8704.21.71, 8704.21.72, 8704.21.73, 8704.21.79, 8704.22.91, 8704.22.99, 8704.31.31, 8704.31.32, 8704.31.33, 8704.31.34, 8704.31.35, 8704.31.36, 8704.31.37, 8704.31.38, 8704.31.39, 8704.31.41, 8704.31.42, 8704.31.43, 8704.31.44, 8704.31.45, 8704.31.46, 8704.31.49, 8704.31.51, 8704.31.52, 8704.31.52, 8704.31.53, 8704.31.54, 8704.31.55, 8704.31.56, 8704.31.57, 8704.31.58, 8704.31.59, 8704.31.61, 8704.31.62, 8704.31.63, 8704.31.64, 8704.31.65, 8704.31.66, 8704.31.69, 8704.31.71, 8704.31.72, 8704.31.73, 8704.31.79, 8704.31.91 and 8704.31.99 the expression -

(a) "Dual purpose vehicles" is to be taken to apply to goods vehicles, which in the opinion of the Comptroller are also designed for the transport of passengers (for example, twin cab or extended cab having a seating capacity of four persons or more including the driver).

The expression also includes goods vehicles which in the opinion of the Comptroller have features and provisions for immediate conversion, by a minor operation, into passenger vehicles (for example, window vans or tarpaulin covered vehicles designed for mounting auxiliary rear seats).

(b) "Other goods vehicles" is to be taken to apply to vehicles other than vehicles described in paragraph (a), which in the opinion of the Comptroller are designed primarily for the transport of goods and having a limited provisions for the transport of passenger (generally not more than three persons including the driver).

9.- For the purposes of item No. 8708.99.10 the expression "cut into segment or segments" means cut-up segments of a complete used motor vehicle comprising various assembled components as the Comptroller may determine.

8701 Tractors (other than tractors of 8709)

8702 Motor vehicles for the transport of ten or more persons, including the driver

8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars

8704 Motor vehicles for the transport of goods

8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)

8706	Chassis fitted with engines, for the motor vehicles of 8701 to 8705
8707	Bodies (including cabs), for the motor vehicles of 8701 to 8705
8708	Parts and accessories of the motor vehicles of 8701 to 8705
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
8712	Bicycles and other cycles (including delivery tricycles), not motorised
8713	Carriage for disabled persons whether or not motorised or otherwise mechanically propelled
8714	Parts and accessories of vehicles of 8711 to 8713
8715	Baby carriages and parts thereof
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts there

	Item No	Description	Import Duty			Export Duty	Statistical	
			Fiscal	Excise	VAT		Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		87.01 Tractors (other than tractors of heading 87.09).						
	8701.10.00	- Single axle tractors	Free	Free	9%	Free	722.41	u
●	8701.20	- Road tractors for semi-trailers:						
	8701.20.10	- - - New	Free	Free	9%	Free	783.20	u
	8701.20.90	- - - Used or reconditioned	5%	Free	9%	Free	783.20	u
●	8701.21	- - With only compression-ignition internal combustion piston engine (diesel or semi-diesel)						
●	8701.21.10	- - - New	Free	Free	9%	Free	783.20	u
●	8701.21.90	- - - Used or reconditioned	5%	Free	9%	Free	783.20	u
●	8701.22	- - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion						
●	8701.22.10	- - - New	Free	Free	9%	Free	783.20	u
●	8701.22.90	- - - Used or reconditioned	5%	Free	9%	Free	783.20	u
●	8701.23	- - With both spark-ignition internal combustion piston engine and electric motor as motors for proulsion						
●	8701.23.10	- - - New	Free	Free	9%	Free	783.20	u
●	8701.23.90	- - - Used or reconditioned	5%	Free	9%	Free	783.20	u
●	8701.24	- - With only electric motor for Propulsion						

Section XVII
Chapter 87
8701

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8701.24.10	- - - New	Free	Free	9%	Free	783.20	u
● 8701.24.90	- - - Used or reconditioned	Free	Free	9%	Free	783.20	u
● 8701.29.00	- - Other	Free	Free	9%	Free	783.2	u
8701.30	- Track-laying tractors						
8701.30.10	- - - New	Free	Free	9%	Free	722.30	u
8701.30.90	- - - Used or reconditioned	5%	Free	9%	Free	722.30	u
	- Other, of an engine power:						
8701.91	- - Not exceeding 18kW						
8701.91.10	- - - Agricultural tractors	Free	Free	9%	Free	722.49	u
8701.91.20	- - - New	Free	Free	9%	Free	722.49	u
8701.91.90	- - - Other used or reconditioned tractors	5%	Free	9%	Free	722.49	u
8701.92	- - Exceeding 18kW but not exceeding 37kW						
8701.92.10	- - - Agricultural tractors	Free	Free	9%	Free	722.50	u
8701.92.20	- - - Other, new tractors	Free	Free	9%	Free	722.50	u
8701.92.90	- - - Other used or reconditioned tractors	5%	Free	9%	Free	722.50	u
8701.93	- - Exceeding 37kW but not exceeding 75kW						
8701.93.10	- - - Agricultural tractors	Free	Free	9%	Free	722.51	u
8701.93.20	- - - Other, new tractors	Free	Free	9%	Free	722.51	u
8701.93.90	- - - Other used or reconditioned tractors	5%	Free	9%	Free	722.51	u
8701.94	- - Exceeding 75kW but not exceeding 130kW						
8701.94.10	- - - Agricultural tractors	Free	Free	9%	Free	722.52	u
8701.94.20	- - - Other, new tractors	Free	Free	9%	Free	722.52	u
8701.94.90	- - - Other used or reconditioned tractors	5%	Free	9%	Free	722.52	u
8701.95	- - Exceeding 130KW						
8701.95.10	- - - Agricultural tractors	Free	Free	9%	Free	722.53	u
8701.95.20	- - - Other, new tractors	Free	Free	9%	Free	722.53	u
8701.95.90	- - - Other used or reconditioned tractors	5%	Free	9%	Free	722.53	u

Section XVII
Chapter 87
8702

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	87.02 Motor vehicles for the transport of ten or more persons, including the driver.						
8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)						
	- - - New motor vehicles						
8702.10.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	Free	Free	9%	Free	783.11	u
8702.10.12	- - - - For transport of 16 persons or more including the driver	Free	Free	9%	Free	783.11	u
	- - - Used or reconditioned motor vehicles						
8702.10.21	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	15% or $2,600 per unit whichever is the greater	Free	9%	Free	783.11	u
8702.10.22	- - - - For transport of 16 persons or more including the driver	5%	Free	9%	Free	783.11	u
8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion						
	- - - New motor vehicles						
8702.20.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	Free	Free	9%	Free	783.11	u
8702.20.12	- - - - For transport of 16 persons or more including the driver	Free	Free	9%	Free	783.11	u

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Chapter 87
8702

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Used or reconditioned motor vehicles						
8702.20.21	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	$1,000 per unit	Free	9%	Free	783.11	u
8702.20.22	- - - - For transport of 16 persons or more including the driver	5%	Free	9%	Free	783.11	u
● 8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion						
	- - - New motor vehicles						
8702.30.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	5%	Free	9%	Free	783.11	u
8702.30.12	- - - - For transport of 16 persons or more including the driver	Free	Free	9%	Free	783.11	u
	- - - Used or reconditioned motor vehicles						
8702.30.21	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	$1,000 per unit	Free	9%	Free	783.11	u
8702.30.22	- - - - For transport of 16 persons or more including the driver	5%	Free	9%	Free	783.11	u

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Chapter 87
8702

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8702.40	- With only electric motor for propulsion						
	- - - New motor vehicles						
8702.40.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	Free	Free	9%	Free	783.11	u
8702.40.12	- - - - For transport of 16 persons or more but not exceeding 22 persons including the driver	Free	Free	9%	Free	783.11	u
8702.40.19	- - - - For transport of 23 persons or more	Free	Free	9%	Free	783.11	u
	- - - Used or reconditioned motor vehicles						
8702.40.21	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	Free	Free	9%	Free	783.11	u
8702.40.22	- - - - For transport of 16 persons or more but not exceeding 22 persons including the driver	Free	Free	9%	Free	783.11	u
8702.40.29	- - - - For transport of 23 persons or more	Free	Free	9%	Free	783.11	u
8702.90	- Other						
	- - - New motor vehicles						
8702.90.11	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	5%	Free	9%	Free	783.11	u
8702.90.12	- - - - For transport of 16 persons or more including the driver	Free	Free	9%	Free	783.12	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Used or reconditioned motor vehicles						
8702.90.91	- - - - For transport of 10 persons or more but not exceeding 15 persons including the driver	15% or $2,600 per unit whichever is the greater	Free	9%	Free	783.19	u
8702.90.92	- - - - For transport of 16 persons or more including the driver	5%	Free	9%	Free	783.19	u
	87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.						
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles						
8703.10.10	- - - Solar powered golf cars	Free	Free	9%	Free	781.1	u
8703.10.20	- - - Other golf cars	5%	Free	9%	Free	781.1	u
8703.10.30	- - - New quad bikes, new rough terrain vehicles	Free	Free	9%	Free	781.1	u
8703.10.40	- - - Used quad bikes, used rough terrain vehicles	5%	Free	9%	Free	781.1	u
8703.10.90	- - - Other	32%	Free	9%	Free	781.1	u
	- Other vehicles, with only spark-ignition internal combustion piston engine :						
8703.21	- - Of a cylinder capacity not exceeding 1000 cc						
8703.21.10	- - - Ambulances	Free	Free	9%	Free	781.21	u
8703.21.20	- - - New Motor caravans	5%	Free	9%	Free	781.2	u
8703.21.30	- - - Used or reconditioned motor caravans	15% or $888 per unit whichever is the greater	Free	9%	Free	781.2	u

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Chapter 87

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.21.40	- - - New Passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.21.50	- - - Used or reconditioned passenger motor cars and racing cars	15% or $1,750 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.21.60	- - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.21.90	- - - Used or reconditioned, other passenger motor vehicles	15% or $1,750 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.22	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc						
8703.22.10	- - - Ambulances	Free	Free	9%	Free	781.2	u
8703.22.20	- - - New motor caravans	5%	Free	9%	Free	781.2	u
8703.22.30	- - - Used or reconditioned motor caravans	15% or $1,338 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.22.40	- - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.22.50	- - - Used or reconditioned passenger motor cars and racing cars	15% or $2,875 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.22.60	- - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.22.90	- - - Used or reconditioned, other passenger motor vehicles	15% or $2,875 per unit whichever is the greater	Free	9%	Free	781.2	u

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Chapter 87

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc						
8703.23.11	- - - - Ambulances	Free	Free	9%	Free	781.2	u
8703.23.12	- - - - New motor caravans	5%	Free	9%	Free	781.2	u
8703.23.13	- - - - Used or reconditioned motor caravans	15% or $2,288 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.23.14	- - - - New Passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.23.15	- - - - Used or reconditioned passenger motor cars and racing cars	15% or $4,000 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.23.16	- - - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.23.19	- - - - Used or reconditioned, other passenger motor vehicles	15% or $4,000 per unit whichever is the greater	Free	9%	Free	781.2	u
	- - - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc						
8703.23.21	- - - - Ambulances	Free	Free	9%	Free	781.2	u
8703.23.22	- - - - New motor caravans	5%	Free	9%	Free	781.2	u
8703.23.23	- - - - Used or reconditioned motor caravans	15% or $2,288 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.23.24	- - - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.23.25	- - - - Used or reconditioned passenger motor cars and racing cars	15% or $5,750 per unit whichever is the greater	Free	9%	Free	781.2	u

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Chapter 87

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.23.26	- - - - New other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.23.29	- - - - Used or reconditioned other passenger vehicles	15% or $5,750 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.24	- - Of a cylinder capacity exceeding 3000 cc						
8703.24.10	- - - Ambulances	Free	Free	9%	Free	781.27	u
8703.24.20	- - - New motor caravans	5%	Free	9%	Free	781.27	u
8703.24.30	- - - Used or reconditioned motor caravans	15% or $3,250 per unit whichever is the greater	Free	9%	Free	781.27	u
8703.24.40	- - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.27	u
8703.24.50	- - - Used or reconditioned passenger motor cars and racing cars	15% or $7,125 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.24.60	- - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.24.90	- - - Used or reconditioned, other passenger motor vehicles	15% or $7,125 per unit whichever is the greater	Free	9%	Free	781.27	u
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :						
8703.31	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc						
8703.31.10	- - - Ambulances	Free	Free	9%	Free	781.2	u
8703.31.20	- - - New motor caravans	5%	Free	9%	Free	781.2	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.31.30	- - - Used or reconditioned motor caravans	15% or $1.338 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.31.40	- - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.31.50	- - - Used or reconditioned passenger motor cars and racing cars	15% or $2.875 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.31.60	- - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.31.90	- - - Used or reconditioned, other passenger motor vehicles	15% or $2.875 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.32	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc						
8703.32.10	- - - Ambulances	Free	Free	9%	Free	781.2	u
8703.32.20	- - - New motor caravans	5%	Free	9%	Free	781.2	u
8703.32.30	- - - Used or reconditioned motor caravans	15% or $2.288 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.32.40	- - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.32.50	- - - Used or reconditioned passenger motor cars and racing cars	15% or $4.000 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.32.60	- - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.32.90	- - - Used or reconditioned, other passenger motor vehicles	15% or $4.000 per unit whichever is the greater	Free	9%	Free	781.2	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.33	- - Of a cylinder capacity exceeding 2500 cc						
	- - - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :						
8703.33.11	- - - - Ambulances	Free	Free	9%	Free	781.2	u
8703.33.12	- - - - New motor caravans	5%	Free	9%	Free	781.2	u
8703.33.13	- - - - Used or reconditioned motor caravans	15% or $2,288 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.33.14	- - - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u
8703.33.15	- - - - Used or reconditioned passenger motor cars and racing cars	15% or $5,750 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.33.16	- - - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.33.19	- - - - Used or reconditioned, other passenger motor vehicles	15% or $5,750 per unit whichever is the greater	Free	9%	Free	781.2	u
	- - - Of a cylinder capacity exceeding 3000 cc :						
8703.33.21	- - - - Ambulances	Free	Free	9%	Free	781.2	u
8703.33.22	- - - - New motor caravans	5%	Free	9%	Free	781.2	u
8703.33.23	- - - - Used or reconditioned motor caravans	15% or $3,250 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.33.24	- - - - New passenger motor cars and racing cars	5%	Free	9%	Free	781.2	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.33.25	- - - - Used or reconditioned passenger motor cars and racing cars	15% or $7,125 per unit whichever is the greater	Free	9%	Free	781.2	u
8703.33.26	- - - - New, other passenger motor vehicles	5%	Free	9%	Free	781.2	u
8703.33.29	- - - - Used or reconditioned other passenger motor vehicles	15% or $7,125 per unit whichever is the greater	Free	9%	Free	781.2	u
● 8703.40	**- Other vehicles, with both spark - ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power**						
	- - Of a cylinder capacity not exceeding 1000 cc						
8703.40.10	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.20	- - - Used or reconditioned passenger motor cars and racing cars	$1,000 per unit	Free	9%	Free	781.2	u
●	- Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc						
8703.40.30	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.40	- - - Used or reconditioned passenger motor cars and racing cars	$1,000 per unit	Free	9%	Free	781.2	u
●	- Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc						
8703.40.50	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.60	- - - Used or reconditioned passenger motor cars and racing cars	$1,250 per unit	Free	9%	Free	781.2	u
●	- Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc						
8703.40.70	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.80	- - - Used or reconditioned passenger motor cars and racing cars	$1,500 per unit	Free	9%	Free	781.2	u

Section XVII
Chapter 87
87.04

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
•	- Of a cylinder capacity exceeding 3000cc						
8703.40.91	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.99	- - - Used or reconditioned passenger motor cars and racing cars	$3,250 per unit	Free	9%	Free	781.2	u
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**						
	- - Of a cylinder capacity not exceeding 1000 cc						
8703.50.10	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.20	- - - Used or reconditioned passenger motor cars and racing cars	$1,000 per unit	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc:						
8703.50.30	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.40	- - - Used or reconditioned passenger motor cars and racing cars	$1,000 per unit	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc:						
8703.50.50	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.60	- - - Used or reconditioned passenger motor cars and racing cars	$1,250 per unit	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000cc:						
8703.50.70	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.80	- - - Used or reconditioned passenger motor cars and racing cars	$1,500 per unit	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 3000 cc:						
8703.50.91	- - - New motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.99	- - - Used or reconditioned passenger motor cars and racing cars	$3,250 per unit	Free	9%	Free	781.2	u

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87.04

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8703.60	- Other vehicles with both spark ignition internal combustion piston engine and electric motor as motor for propulsion, capable of being charged by plugging to external source of electric power.						
	- - Of a cylinder capacity not exceeding 1000 cc						
8703.60.10	- - - New	Free	Free	9%	Free	781.2	u
8703.60.11	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc :						
8703.60.14	- - - New	Free	Free	9%	Free	781.2	u
8703.60.15	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc :						
8703.60.18	- - - New passenger motor	Free	Free	9%	Free	781.2	u
8703.60.19	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :						
8703.60.22	- - - New	Free	Free	9%	Free	781.2	u
8703.60.23	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 3000 cc :						
8703.60.26	- - - New	Free	Free	9%	Free	781.2	u
8703.60.27	- - - Passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.28	- - - New, other passenger motor vehicles	Free	Free	9%	Free	781.2	u
8703.60.29	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
8703.70	- Other vehicles with both c compression-ignition internal combustion piston engine(diesel or semi diesel) and electric motor as motor for propulsion, capable of being charged by plugging to external source of electric power						

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - Of a cylinder capacity not exceeding 1000 cc						
8703.70.10	- - - New	Free	Free	9%	Free	781.2	u
8703.70.11	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc :						
8703.70.14	- - - New	Free	Free	9%	Free	781.2	u
8703.70.15	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc :						
8703.70.18	- - - New	Free	Free	9%	Free	781.2	u
8703.70.19	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :						
8703.70.22	- - - New	Free	Free	9%	Free	781.2	u
8703.70.23	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 3000 cc :						
8703.70.26	- - - New	Free	Free	9%	Free	781.2	u
8703.70.29	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
8703.80	- Other vehicles, with only electric motor for propulsion						
8703.80.10	- - - New	Free	Free	9%	Free	781.2	u
8703.80.11	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc :						
8703.80.14	- - - New	Free	Free	9%	Free	781.2	u
8703.80.15	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc :						
8703.80.18	- - - New	Free	Free	9%	Free	781.2	u
8703.80.19	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u

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Item No	Description	Import Duty Fiscal	Import Duty Excise	VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :						
8703.80.22	- - - New	Free	Free	9%	Free	781.2	u
8703.80.23	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
	- - Of a cylinder capacity exceeding 3000 cc :						
8703.80.26	- - - New	Free	Free	9%	Free	781.2	u
8703.80.29	- - - Used or reconditioned	Free	Free	9%	Free	781.2	u
8703.90.00	- Other	15%	15%	9%	Free	781.2	u
	87.04 Motor vehicles for the transport of goods.						
8704.10	- Dumpers designed for off-highway use						
8704.10.10	- - - New, dumper trucks (only for use on mining and construction sites)	Free	Free	9%	Free	782.11	u
8704.10.90	- - - Used, dumper trucks (only for use on mining and construction site)	5%	Free	9%	Free	782.11	u
●	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :						
● 8704.21	- - g.v.w not exceeding 5 tonnes						
	- - - Chassis fitted with engine and cabs, whether or not the cab is complete :						
8704.21.11	- - - - New of a cylinder capacity not exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.21.12	- - - - Used of a cylinder capacity not exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.21.13	- - - - New of a cylinder capacity exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.21.19	- - - - Used of a cylinder capacity exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.21.20	- - - Refuse collectors whether or not fitted with loading, compressing, damping etc. devices	Free	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Dual Purpose Vehicles of g.v.w not exceeding 3 tonnes :						
8704.21.31	- - - - New, of a cylinder capacity not exceeding 1000 cc	5%	Free	9%	Free	782.19	u
8704.21.32	- - - - Used or reconditioned of a cylinder capacity not exceeding 1000 cc	15% or $888 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.33	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	5%	Free	9%	Free	782.19	u
8704.21.34	- - - - Used or reconditioned of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	15% or $1,225 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.35	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	5%	Free	9%	Free	782.19	u
8704.21.36	- - - - Used or reconditioned of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	15% or $1,450 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.37	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	5%	Free	9%	Free	782.19	u
8704.21.38	- - - - Used or reconditioned of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	15% or $1,788 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.39	- - - - New of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.21.41	- - - - Used or reconditioned exceeding 1800 cc but not exceeding 2000 cc	15% or $2,038 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.42	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	5%	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.21.43	- - - - Used or reconditioned of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	15% or $2,538 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.44	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.21.45	- - - - Used or reconditioned of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	15% or $2,788 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.46	- - - - New, of a cylinder capacity exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.21.49	- - - - Used or reconditioned of a cylinder capacity exceeding 3000 cc	15% or $3,038 per unit whichever is the greater	Free	9%	Free	782.19	u
	- - - Dual Purpose Vehicles of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.21.51	- - - - New, of a cylinder capacity not exceeding 1000 cc	5%	Free	9%	Free	782.19	u
8704.21.52	- - - - Used or reconditioned of a cylinder capacity not exceeding 1000 cc	15% or $1,000 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.53	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	5%	Free	9%	Free	782.19	u
8704.21.54	- - - - Used or reconditioned of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	15% or $1,338 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.55	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	5%	Free	9%	Free	782.19	u
8704.21.56	- - - - Used or reconditioned of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	15% or $1,563 per unit whichever is the greater	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical Code	Unit
		Fiscal	Excise	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.21.57	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	5%	Free	9%	Free	782.19	u
8704.21.58	- - - - Used or reconditioned of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	15% or $1.900 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.59	- - - - New of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.21.61	- - - - Used or reconditioned exceeding 1800 cc but not exceeding 2000 cc	15% or $2.163 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.62	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	5%	Free	9%	Free	782.19	u
8704.21.63	- - - - Used or reconditioned of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	15% or $2.663 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.64	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.21.65	- - - - Used or reconditioned of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	15% or $2.913 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.21.66	- - - - New, of a cylinder capacity exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.21.69	- - - - Used or reconditioned of a cylinder capacity exceeding 3000 cc	15% or $3.163 per unit whichever is the greater	Free	9%	Free	782.19	u
	- - - Other goods vehicles of a g.v.w not exceeding 3 tonnes :						
8704.21.71	- - - - New, having a cylinder capacity not exceeding 1000 cc	Free	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.21.72	- - - - Used having a cylinder capacity not exceeding 1000 cc	5%	Free	9%	Free	782.19	u
8704.21.73	- - - - New having a cylinder capacity exceeding 1000 cc	Free	Free	9%	Free	782.19	u
8704.21.79	- - - - Used having a cylinder capacity exceeding 1000 cc	5%	Free	9%	Free	782.19	u
	- - - Other, of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.21.91	- - - - New vehicles	Free	Free	9%	Free	782.19	u
8704.21.99	- - - - Used or reconditioned vehicles	5%	Free	9%	Free	782.19	u
● 8704.22	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes						
	- - - Chassis fitted with engine and cabs whether or not the cab is complete :						
● 8704.22.10	- - - New	5%	Free	9%	Free	782.19	u
● 8704.22.90	- - - Used or reconditioned	15%	Free	9%	Free	782.19	u
8704.22.11	- - - - New of a cylinder capacity not exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.22.12	- - - - New of a cylinder capacity exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.22.13	- - - - Used or reconditioned of a of a cylinder capacity not exceeding 2000cc	5%	Free	9%	Free	782.19	u
8704.22.19	- - - - Used or reconditioned of a cylinder capacity exceeding 2000cc	5%	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.22.20	- - - New refuse collectors whether or not fitted with loading, compressing, damping etc. devices	Free	Free	9%	Free	782.19	u
8704.22.30	- - - Used or reconditioned refuse collectors whether or not fitted with loading, compressing dumping devices etc	5%	Free	9%	Free	782.19	u
	- - - Other						
8704.22.91	- - - - New vehicles	Free	Free	9%	Free	782.19	u
8704.22.99	- - - - Used or reconditioned other vehicles	5%	Free	9%	Free	782.19	u
● 8704.23	- - g.v.w exceeding 20 tonnes						
8704.23.10	- - - New chassis fitted with engine and cabs whether or not the cab is complete	Free	Free	9%	Free	782.19	u
8704.23.20	- - - Used or reconditioned chassis fitted with engine and cabs whether or not the cab is complete	5%	Free	9%	Free	782.19	u
8704.23.30	- - - New sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially construc-ted and designed for opera-tion on site and also on highways for the transport of heavy bulk materials	Free	Free	9%	Free	782.19	u
8704.23.40	- - - Used or reconditioned sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially construc-ted and designed for opera-tion on site and also on highways for the transport of heavy bulk materials	5%	Free	9%	Free	782.19	u
	- - - Other						
8704.23.91	- - - - New	Free	Free	9%	Free	782.19	u
8704.23.99	- - - - Used or reconditioned vehicles	5%	Free	9%	Free	782.19	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	- Other, with spark-ignition internal combustion piston engine :						
● 8704.31	- - g.v.w not exceeding 5 tonnes						
	- - - Chassis fitted with engine and cabs whether or not or not the cab is complete :						
8704.31.11	- - - - New, of a cylinder capacity not exceeding 2000 c	Free	Free	9%	Free	782.19	u
8704.31.12	- - - - Used of a cylinder capacity not exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.31.13	- - - - New, of a cylinder capacity exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.31.19	- - - - Used of a cylinder capacity exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.31.20	- - - Refuse collectors whether or not fitted with loading, compressing, dumping etc. devices	Free	Free	9%	Free	782.19	u
	- - - Dual purpose vehicles of g.v.w not exceeding 3 tonnes:						
8704.31.31	- - - - New, of a cylinder capacity not ex-ceeding 1000 cc	5%	Free	9%	Free	782.19	u
8704.31.32	- - - - Used or reconditioned, of a cylinder capacity not exceeding 1000 cc	15% or $888 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.33	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	5%	Free	9%	Free	782.19	u
8704.31.34	- - - - Used or reconditioned, of a cylinder capacity not exceeding 1000 cc but not exceeding 1200 cc	15% or $1,225 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.35	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	5%	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.31.36	- - - - Used or reconditioned, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	15% or $1,450 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.37	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	5%	Free	9%	Free	782.19	u
8704.31.38	- - - - Used or reconditioned cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	15% or $1,788 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.39	- - - - New, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.31.41	- - - - Used or reconditioned, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	15% or $2,038 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.42	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	5%	Free	9%	Free	782.19	u
8704.31.43	- - - - Used or reconditioned, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	15% or $2,538 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.44	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.31.45	- - - - Used or reconditioned, of a cylinder capacity exceeding 2500 but not exceeding 3000 cc	15% or $2,788 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.46	- - - - New, of a cylinder capacity exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.31.49	- - - - Used or reconditioned, of a cylinder capacity exceeding 3000 cc	15% or $3,038 per unit whichever is the greater	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - - Dual Purpose Vehicles of a g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.31.51	- - - - New, of a cylinder capacity not exceeding 1000 cc	Free	Free	9%	Free	782.19	u
8704.31.52	- - - - Used or reconditioned, of a cylinder capacity not exceeding 1000 cc	15% or $1,000 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.53	- - - - New, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	5%	Free	9%	Free	782.19	u
8704.31.54	- - - - Used or reconditioned, of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc	15% or $1,338 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.55	- - - - New, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	5%	Free	9%	Free	782.19	u
8704.31.56	- - - - Used or reconditioned, of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc	15% or $1,563 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.57	- - - - New, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	5%	Free	9%	Free	782.19	u
8704.31.58	- - - - Used or reconditioned, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	15% or $1,900 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.59	- - - - New, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.31.61	- - - - Used or reconditioned, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	15% or $2,163 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.62	- - - - New, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	5%	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.31.63	- - - - Used or reconditioned, of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	15% or $2,663 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.64	- - - - New, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.31.65	- - - - Used or reconditioned, of a cylinder capacity exceeding 2500 but not exceeding 3000 cc	15% or $2,913 per unit whichever is the greater	Free	9%	Free	782.19	u
8704.31.66	- - - - New, of a cylinder capacity exceeding 3000 cc	5%	Free	9%	Free	782.19	u
8704.31.69	- - - - Used or reconditioned, of a cylinder capacity exceeding 3000 cc	15% or $3,163 per unit whichever is the greater	Free	9%	Free	782.19	u
	- - - Other goods vehicles of a g.v.w not exceeding 3 tonnes :						
8704.31.71	- - - - New, having a cylinder capacity not exceeding 1000 cc	Free	Free	9%	Free	782.19	u
8704.31.72	- - - - Used or reconditioned, having a cylinder capacity not exceeding 1000 cc	5%	Free	9%	Free	782.19	u
8704.31.73	- - - - New, having a cylinder capacity exceeding 1000 cc	Free	Free	9%	Free	782.19	u
8704.31.79	- - - - Used or reconditioned having a cylinder capacity exceeding 1000 cc	5%	Free	9%	Free	782.19	u
	- - - Other, of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes :						
8704.31.91	- - - - New vehicles	Free	Free	9%	Free	782.19	u
8704.31.99	- - - - Used or reconditioned vehicles	5%	Free	9%	Free	782.19	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8704.32	- - g.v.w exceeding 5 tonnes						
	- - - Chassis fitted with engine and cabs whether or not the cab is complete :						
8704.32.11	- - - - New of a cylinder capacity not exceeding 2000 cc	Free	Free	9%	Free	782.19	u
8704.32.12	- - - - Used or reconditioned of a cylinder capacity not exceeding 2000cc	5%	Free	9%	Free	782.19	u
8704.32.13	- - - - New of a cylinder capacity exceeding 2000cc	Free	Free	9%	Free	782.19	u
8704.32.19	- - - - Used or reconditioned of a cylinder capacity exceeding 2000 cc	5%	Free	9%	Free	782.19	u
8704.32.20	- - - New refuse collectors whether or not fitted with loading, compressing, damping etc. devices	Free	Free	9%	Free	782.19	u
8704.32.30	- - - Used or reconditioned refuse collectors whether or not fitted with loading, compressing, damping etc devices	5%	Free	9%	Free	782.19	u
8704.32.40	- - - Other new vehicles of a g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	Free	Free	9%	Free	782.19	u
8704.32.50	- - - Other used or reconditioned vehicles of a g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	5%	Free	9%	Free	782.19	u
8704.32.60	- - - Other new vehicles of g.v.w exceeding 20 tonnes	Free	Free	9%	Free	782.19	u
8704.32.90	- - - Other used or reconditioned vehicles of g.v.w exceeding 20 tonnes	5%	Free	9%	Free	782.19	u
●	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:						
● 8704.41.00	- - g.v.w. not exceeding 5 tonnes						
● 8704.42.00	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes						
● 8704.43.00	- - g.v.w. exceeding 20 tonnes						

Section XVII
Chapter 87
87.05

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:						
● 8704.51.00	- - g.v.w. not exceeding 5 tonnes						
● 8704.52.00	- - g.v.w exceeding 5 tonnes						
● 8704.60.00	- - Other with only electric motor for propulsion						
8704.90	- Other						
8704.90.10	- - - New	Free	5%	9%	Free	782.19	u
8704.90.90	- - - Used or reconditioned	32% or $366 per unit whichever is the greater	15%	9%	Free	782.19	u
	87.05 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).						
8705.10	- Crane lorries						
8705.10.10	- - - New	Free	Free	9%	Free	782.21	u
8705.10.90	- - - Used or reconditioned	5%	Free	9%	Free	782.21	u
8705.20	- Mobile drilling derricks						
8705.20.10	- - - New	Free	Free	9%	Free	782.23	u
8705.20.90	- - - Used or reconditioned	5%	Free	9%	Free	782.23	u
8705.30	- Fire fighting vehicles						
8705.30.10	- - - New	Free	Free	9%	Free	782.25	u
8705.30.90	- - - Used or reconditioned	5%	Free	9%	Free	782.25	u
8705.40	- Concrete-mixer lorries						
8705.40.10	- - - New	Free	Free	9%	Free	782.27	u
8705.40.90	- - - Used or reconditioned	5%	Free	9%	Free	782.27	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8705.90	- Other						
8705.90.10	- - - New lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like; lorries for cleansing streets, gutters and the like; spraying lorries	Free	Free	9%	Free	782.19	u
8705.90.20	- - - Used lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like; lorries for cleansing streets, gutters and the like; spraying lorries	5%	Free	9%	Free	782.19	u
	- - - Other						
8705.90.91	- - - - New	Free	Free	9%	Free	782.29	u
8705.90.99	- - - - Used or reconditioned	5%	Free	9%	Free	782.29	u
8706.00	**87.06 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**						
8706.00.10	- - - New of a cylinder capacity not exceeding 2000 cc	Free	Free	9%	Free	784.1	u
8706.00.20	- - - Used or reconditioned of a cylinder capacity not exceeding 2000cc	15% or $1.302 per unit whichever is the greater	Free	9%	Free	782.1	u
	- - - Other						
8706.00.91	- - - - New	Free	Free	9%	Free	784.1	u
8706.00.99	- - - - Used or reconditioned	15% or $1.302 per unit whichever is the greater	Free	9%	Free	784.1	u

Section XVII
Chapter 87
87.07/87.08

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	87.07 Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.						
8707.10	- For the vehicles of heading 87.03						
	- - - Used or reconditioned :						
8707.10.11	- - - - Of a cylinder capacity not exceeding 1500 cc	32% or $6,900 per unit whichever is the greater	Free	9%	Free	784.21	u
8707.10.12	- - - - Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	32% or $9,150 per unit whichever is the greater	Free	9%	Free	784.21	u
8707.10.13	- - - - Of a cylinder capacity exceeding 2000 cc	32% or $13,150 per unit whichever is the greater	Free	9%	Free	784.21	u
8707.10.19	- - - Other	32%	Free	9%	Free	784.21	u
8707.90	- Other						
	- - - Bodies of the vehicles of heading 87.04 :						
8707.90.11	- - - - Used or reconditioned bodies (excluding cabs)	32% or $13,150 per unit whichever is the greater	Free	9%	Free	784.25	u
8707.90.12	- - - - Used or reconditioned cabs	32%	Free	9%	Free	784.25	u
8707.90.19	- - - - Other	32%	Free	9%	Free	784.25	u
8707.90.90	- - - Other	32%	Free	9%	Free	784.25	u
	87.08 Parts and accessories of the motor vehicles of headings 87.01 to 87.05.						
8708.10	- Bumpers and parts thereof						
8708.10.10	- - - New, bumpers and parts thereof	5%	Free	9%	Free	784.31	kg
8708.10.90	- - - Used, bumpers and parts thereof	15%	Free	9%	Free	784.31	kg

Section XVII
Chapter 87

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- - Other parts and accessories of bodies (including cabs) :						
8708.21	- - Safety seatbelts						
8708.21.10	- - - New, safety seatbelts	5%	Free	9%	Free	784.32	kg
8708.21.90	- - - Used, safety seatbelts	15%	Free	9%	Free	784.32	kg
● 8708.22.00	- - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	15%	Free	9%	Free	784.32	kg
8708.29	- - Other						
8708.29.10	- - - New, parts and accessories	5%	Free	9%	Free	784.32	kg
8708.29.90	- - - Used, parts and accessories	15%	Free	9%	Free	784.32	kg
8708.30	- Brakes and servo-brakes; parts thereof						
8708.30.10	- - - New, brakes and servo-brakes; parts thereof	5%	Free	9%	Free	784.33	kg
8708.30.90	- - - Used, brakes and servo-brakes; parts thereof	15%	Free	9%	Free	784.33	kg
8708.40	- Gear boxes and parts thereof						
8708.40.10	- - - New, gear boxes and parts thereof	5%	Free	9%	Free	784.34	kg
8708.40.90	- - - Used, gear boxes and parts thereof	15%	Free	9%	Free	784.34	kg
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof						
8708.50.10	- - - New, drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	5%	Free	9%	Free	784.35	kg
8708.50.90	- - - Used, drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	15%	Free	9%	Free	784.35	kg
8708.70	- Road wheels and parts and accessories thereof						
8708.70.10	- - - Wheels fitted with tyres, new	5%	Free	9%	Free	784.39	u
8708.70.20	- - - Wheels of aluminum alloy, new	5%	Free	9%	Free	784.39	u
8708.70.30	- - - Parts and accessories	5%	Free	9%	Free	784.39	u
8708.70.90	- - - Other	15%	Free	9%	Free	784.39	kg

Section XVII
Chapter 87
87.08/87.10

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8708.80	- Suspension systems and parts thereof (including shock-absorbers)						
8708.80.10	- - - New, suspension systems and parts thereof (including shock-absorbers)	5%	Free	9%	Free	784.39	kg
8708.80.90	- - - Used, suspension systems and parts thereof (including shock-absorbers)	15%	Free	9%	Free	784.39	kg
	- - - Other parts and accessories :						
8708.91	- - Radiators and parts thereof						
8708.91.10	- - - New, radiators and parts thereof	5%	Free	9%	Free	784.39	kg
8708.91.90	- - - Used, radiators and parts thereof	15%	Free	9%	Free	784.39	kg
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof						
8708.92.10	- - - New, silencers (mufflers) and exhaust pipes; parts thereof	5%	Free	9%	Free	784.39	kg
8708.92.90	- - - Used, silencers (mufflers) and exhaust pipes; parts thereof	15%	Free	9%	Free	784.39	kg
8708.93	- - Clutches and parts thereof						
8708.93.10	- - - New, clutches and parts thereof	5%	Free	9%	Free	784.39	kg
8708.93.90	- - - Used, clutches and parts thereof	15%	Free	9%	Free	784.39	kg
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof						
8708.94.10	- - - New, steering wheels, steering columns and steering boxes; parts thereof	5%	Free	9%	Free	784.39	kg
8708.94.90	- - - Used, steering wheels, steering columns and steering boxes; parts thereof	15%	Free	9%	Free	784.39	kg
8708.95	- - Safety airbags with inflator system; parts thereof						
8708.95.10	- - - New, safety airbags with inflator system; parts thereof	5%	Free	9%	Free	784.39	u
8708.95.90	- - - Used, safety airbags with inflator system; parts thereof	15%	Free	9%	Free	784.39	u
8708.99	- - Other :						
8708.99.10	- - - Assemblies (including unit construction chassis-bodies) not yet having the character of in-complete bodies; used motor vehicles cut up into segment or segments	32% or $5,550 per unit whichever is the greater	Free	9%	Free	784.39	u

Section XVII
Chapter 87
87.09/87.11

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8708.99.20	- - - New bare chassis (excluding engine and wheels	5%	Free	9%	Free	784.39	u
8708.99.30	- - - Used bare chassis (excluding engine and wheels)	32%	Free	9%	Free	784.39	u
8708.99.90	- - - Other	5%	Free	9%	Free	784.39	kg
	87.09 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.						
	- Vehicles :						
8709.11.00	- - Electrical	Free	Free	9%	Free	744.14	u
8709.19.00	- - Other	5%	Free	9%	Free	744.15	u
8709.90.00	- Parts	5%	Free	9%	Free	744.19	kg
8710.00.00	**87.10 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	32%	Free	9%	Free	891.11	u
	87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars.						
● 8711.10.00	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	5%	Free	9%	Free	785.11	u
● 8711.20.00	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	Free	9%	Free	785.13	u
● 8711.30.00	- With internal engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	5%	Free	9%	Free	785.15	u
● 8711.40.00	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	5%	Free	9%	Free	785.16	u
● 8711.50.00	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	5%	Free	9%	Free	785.17	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 8711.60.00	- With electric motor for propulsion	Free	Free	9%	Free	785.19	u
8711.90.00	- Other	5%	Free	9%	Free	785.20	u
8712.00.00	**87.12 Bicycles and other cycles (including delivery tricycles), not motorized.**	Free	Free	9%	Free	785.2	u
	87.13 Carriage for disabled, persons whether or not motorised or otherwise mechanically propelled.						
8713.10.00	- Not mechanically propelled	Free	Free	9%	Free	785.31	u
8713.90.00	- Other	Free	Free	9%	Free	785.31	u
	87.14 Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.						
8714.10.00	- Of motorcycles (including mopeds) :	5%	Free	9%	Free	785.35	kg
8714.20.00	- Of carriages for disabled persons	Free	Free	9%	Free	785.36	kg
	- Other :						
8714.91.00	- - Frames and forks, and parts thereof	Free	Free	9%	Free	785.37	kg
8714.92.00	- - Wheel rims and spokes	Free	Free	9%	Free	785.37	kg
8714.93.00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	Free	Free	9%	Free	785.37	kg
8714.94.00	- - Brakes, including coaster braking hubs and hub brakes and parts thereof	Free	Free	9%	Free	785.37	kg
8714.95.00	- - Saddles	Free	Free	9%	Free	785.37	u
8714.96.00	- - Pedals and crank-gear, and parts thereof	Free	Free	9%	Free	785.37	kg
8714.99.00	- - Other	Free	Free	9%	Free	785.37	kg

Section XVII
Chapter 87
87.15/87.16

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8715.00.00	**87.15 Baby carriages and parts thereof.**	5%	Free	9%	Free	894.1	kg
	87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.						
8716.10	- Trailers and semi-trailers of the caravan type, for housing and camping						
8716.10.10	- - - New	Free	Free	9%	Free	786.1	u
8716.10.90	- - - Used or reconditioned	5%	Free	9%	Free	786.1	u
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes						
8716.20.10	- - - New	Free	Free	9%	Free	786.21	u
8716.20.90	- - - Used or reconditioned	5%	Free	9%	Free	786.21	u
	- Other trailers and semi-trailers for the transport of goods :						
8716.31	- - Tanker trailers and tanker semi-trailers						
8716.31.10	- - - New	Free	Free	9%	Free	786.22	u
8716.31.90	- - - Used or reconditioned	5%	Free	9%	Free	786.22	u
8716.39	- - Other						
8716.39.10	- - - New, for agricultural purposes	Free	Free	9%	Free	786.29	u
8716.39.90	- - - Used or reconditioned for agricultural purposes	5%	Free	9%	Free	786.29	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8716.40	- Other trailers and semi-trailers						
8716.40.10	- - - New	Free	Free	9%	Free	786.83	u
8716.40.90	- - - Used or reconditioned	5%	Free	9%	Free	786.83	u
8716.80	- Other vehicles						
8716.80.10	- - - Wheel barrows and wheeled trolleys	Free	Free	9%	Free	786.85	u
8716.80.90	- - - Other	5%	Free	9%	Free	786.85	u
8716.90.00	- Parts	5%	Free	9%	Free	786.89	kg

Section XVII
Chapter 88
88.01/88.02

Chapter 88

Aircraft, spacecraft, and parts thereof

Note

● 1.- For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian function during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

● Subheading Notes.

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.

● 2.- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94,the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

8801 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft

8802 Other aircraft, except unmanned aircraft of heading 88.06 (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles

8804 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto

8805 Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles

8806 Unmanned aircraft

8807 Parts of goods of heading 88.01, 88.02 or 88.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8801.00.00	**88.01 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	Free	Free	9%	Free	792.84	u
●	**88.02 Other aircraft, unmanned aircraft of heading 88.06 (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**						
	- Helicopters :						
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	Free	Free	9%	Free	792.11	u
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	Free	Free	9%	Free	792.15	u
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 Kg	Free	Free	9%	Free	792.2	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 Kg but not exceeding 15,000 Kg	Free	Free	9%	Free	792.3	u
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 Kg	Free	Free	9%	Free	792.4	u
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	Free	9%	Free	792.5	u
8804.00.00	**88.04 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	Free	Free	9%	Free	899.96	kg
	88.05 Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.						
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	Free	9%	Free	792.83	kg
	- Ground flying trainers and parts thereof:						
8805.21.00	- - Air combat simulators and parts thereof	Free	Free	9%	Free	792.83	kg
8805.29.00	- - Other	Free	Free	9%	Free	792.83	kg

Section XVII
Chapter 88
88.06/88.07

Item No	Description	Import Duty Fiscal	Import Duty Excise	Import Duty VAT	Export Duty	Statistical Code	Statistical Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**88.06 Unmanned aircraft**						
● 8806.10.00	- - Designed for the carriage of passengers	Free	Free	9%	Free	792.83	kg
●	- Other. for remote-controlled flight only:						
● 8806.21.00	- - With maximum take-off weight not more than 250g	Free	Free	9%	Free	792.83	kg
● 8806.22.00	- - With maximum take-off weight more than 250g but not more than 7kg	Free	Free	9%	Free	792.83	kg
● 8806.23.00	- - With maximum take-off weight more than 7kg but not more than 25kg	Free	Free	9%	Free	792.83	kg
● 8806.24.00	- - With maximum take-off weight more than 25kg but not more than 150kg	Free	Free	9%	Free	792.83	kg
● 8806.29.00	- - Other	Free	Free	9%	Free	792.83	kg
●	- Other:						
● 8806.91.00	- - With maximum take-off weight not more than 250g	Free	Free	9%	Free	792.83	kg
● 8806.92.00	- - With maximum take-off weight more than 250g but not more than 7kg	Free	Free	9%	Free	792.83	kg
● 8806.93.00	- - With maximum take-off weight more than 7kg but not more than 25kg	Free	Free	9%	Free	792.83	kg
● 8806.94.00	- - With maximum take-off weight more than 25kg but not more than 150kg	Free	Free	9%	Free	792.83	kg
● 8806.99.00	- - Other	Free	Free	9%	Free	792.83	kg
●	**88.07 Parts of goods of heading 88.01, 88.02 or 88.06.**						
● 8807.10.00	- - Propellers and rotors and parts thereof	Free	Free	9%	Free	792.83	kg
● 8807.20.00	- - Under-carriages and parts thereof	Free	Free	9%	Free	792.83	kg
● 8807.30.00	- - Other parts or airplanes. helicopters or unmanned aircraft	Free	Free	9%	Free	792.83	kg
● 8807.90.00	- - Other	Free	Free	9%	Free	792.83	kg

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Section XVII
Chapter 89
89.01

Chapter 89

Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

8901 Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods

8902 Fishing vessels; factory ships and other vessels for processing or preserving fishery products

8903 Yachts and other vessels for pleasure or sports; rowing boats and canoes

8904 Tugs and pusher craft

8905 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms

8906 Other vessels, including warships and lifeboats other than rowing boats

8907 Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)

8908 Vessels and other floating structures for breaking up

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	89.01 Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.						
8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Free	Free	9%	Free	793.28	u
8901.20.00	- Tankers	Free	Free	9%	Free	793.22	u
8901.30.00	- Refrigerated vessels, other than those of sub-heading 8901.20	Free	Free	9%	Free	793.26	u

	Item No	Description	Import Duty			Export Duty	Statistical	
			Fiscal	Excise	VAT		Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free	Free	9%	Free	793.27	u
	8902.00.00	**89.02 Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**	Free	Free	9%	Free	793.24	u
		89.03 Yachts and other vessels for pleasure or sports; rowing boats and canoes.						
●	8903.10.00	- Inflatable (including rigid hull inflatable) boats:	Free	Free	9%	Free	793.24	kg
●	8903.11.00	- - Fitted or designed to be Fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100kg	Free	Free	9%	Free	793.24	u
●	8903.12.00	- - Not designed for use with a motor and unladen (net) weight not exceeding 100kg	Free	Free	9%	Free	793.24	u
●	8903.19.00	- - Other	Free	Free	9%	Free	793.24	u
●		- Sailboats, other than inflatable, with or without auxiliary motor:						
●	8903.21.00	- - Of a length not exceeding 7.5m	Free	Free	9%	Free	793.24	u
●	8903.22.00	- - Of a length exceeding 7.5m but not exceeding 24m	Free	Free	9%	Free	793.24	u
●	8903.23.00	- - Of a length exceeding 24m	Free	Free	9%	Free	793.24	u
●		- Motorboats, other than inflatable, not including outboard motorboats:						
●	8903.31.00	- - Of a length not exceeding 7.5m	Free	Free	9%	Free	793.24	u
●	8903.32.00	- - Of a length exceeding 7.5m but not exceeding 24m	Free	Free	9%	Free	793.24	u
●	8903.33.00	- - Of a length exceeding 24m	Free	Free	9%	Free	793.24	u
●		- Other :						
	8903.91.00	- - Sailboats, with or without auxiliary motor	Free	Free	9%	Free	793.12	u
	8903.92.00	- - Motor boats, other than outboard motorboats	Free	Free	9%	Free	793.19	u
●	8903.93.00	- - Of a length not exceeding 7.5m	Free	Free	9%	Free	793.19	u
●	8903.99.00	- - Other	Free	Free	9%	Free	793.19	u
	8903.99.10	- - - Kayaks and Jet-Skis	Free	Free	9%	Free	793.19	kg
	8903.99.90	- - - Others	32%	Free	9%	Free	793.19	kg
	8904.00.00	**89.04 Tugs and pusher craft.**	Free	Free	9%	Free	793.7	u

Section XVII
Chapter 89
89.06/89.08

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	89.05 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.						
8905.10.00	- Dredgers	Free	Free	9%	Free	793.51	u
8905.20.00	- Floating or submersible drilling or production platforms	Free	Free	9%	Free	793.55	u
8905.90.00	- Other	Free	Free	9%	Free	793.59	u
	89.06 Other vessels, including warships and lifeboats other than rowing boats.						
8906.10.00	- Warships	Free	Free	9%	Free	793.29	u
8906.90.00	- Other	Free	Free	9%	Free	793.29	u
	89.07 Other floating structure (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).						
8907.10.00	- Inflatable rafts	Free	Free	9%	Free	793.91	u
8907.90	- Other						
8907.90.10	- - - Floating landing stages	Free	Free	9%	Free	793.91	u
8907.90.90	- - - Other	Free	Free	9%	Free	793.91	u
8908.00.00	**89.08 Vessels and other floating structures for breaking up.**	Free	Free	9%	Free	793.30	u

Section XVIII

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

Chapter 90

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

Notes.

1.- This Chapter does not cover :

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

● (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

(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 machine, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26);connector for optical fibres, optical fibre bundles or cables (heading 85.36) numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(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).

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Chapter 90
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(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :

- Preventing or correcting bodily deformities; or

- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbance, by constantly or periodically measuring its active value..

9001 Optical fibres and optical fibre bundles; optical fibre cables other than those of 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked

9002 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked

9003 Frames and mountings for spectacles, goggles or the like, and parts thereof

9004 Spectacles, goggles and the like, corrective, protective or other

9005 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy

9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 8539

9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

9008 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers

9009 Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus

9010 Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens

9011 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection

9012 Microscopes other than optical microscopes; diffraction apparatus

9013 Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter

9014 Direction finding compasses; other navigational instruments and appliances

9015 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders

9016 Balances of a sensitivity of 5 cg or better, with or without weights

9017 Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter

9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments

9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

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9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability
9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of 9014, 9015, 9028 or 9032
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of 9014 or 9015; stroboscopes
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
9032	Automatic regulating or controlling instruments and apparatus
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.01 Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.						
9001.10.00	- Optical fibres, optical fibre bundles and cables	Free	Free	9%	Free	884.19	kg
9001.20.00	- Sheets and plates of polarising material	Free	Free	9%	Free	884.19	kg
9001.30.00	- Contact lenses	Free	Free	9%	Free	884.11	u
9001.40.00	- Spectacle lenses of glass	Free	Free	9%	Free	884.15	u
9001.50.00	- Spectacle lenses of other materials	Free	Free	9%	Free	884.17	u
9001.90.00	- Other	Free	Free	9%	Free	884.19	kg
	90.02 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.						
	- Objective lenses :						
9002.11	- - For cameras, projectors or photographic enlargers or reducers						
9002.11.10	- - - For photographic cameras falling within items Nos. 9006.30.00, 9006.40.00, 9006.51.00, 9006.52.00, 9006.53.00 and 9006.59.00, for cinematographic cameras falling within item No. 9007.11.00; for image projectors falling within items Nos. 9008.30.10 and 9008.30.90	5%	Free	9%	Free	884.31	kg
9002.11.90	- - - Other	5%	Free	9%	Free	884.31	kg
9002.19.00	- - Other	5%	Free	9%	Free	884.32	kg
9002.20	- Filters						

Section XVIII
Chapter 90
90.03/90.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9002.20.10	- - - For photographic cameras falling within items Nos. 9006.30.00, 9006.40.00, 9006.51.00, 9006.52.00, 9006.53.00, and 9006.59.00, for cinematographic cameras falling within item No. 9007.11.00	5%	Free	9%	Free	884.33	kg
9002.20.90	- - - Other	5%	Free	9%	Free	884.33	kg
9002.90.00	- Other	5%	Free	9%	Free	884.39	kg
	90.03 Frames and mountings for spectacles, goggles or the like, and parts thereof.						
	- Frames and mountings :						
9003.11.00	- - Of plastics	Free	Free	9%	Free	884.21	u
9003.19.00	- - Of other materials	Free	Free	9%	Free	884.21	u
9003.90.00	- Parts	Free	Free	9%	Free	884.22	kg
	90.04 Spectacles, goggles and the like; corrective, protective or other.						
9004.10.00	- Sunglasses	5%	Free	9%	Free	884.23	u
9004.90.00	- Other	5%	Free	9%	Free	884.23	u
	90.05 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.						
9005.10.00	- Binoculars	5%	Free	9%	Free	871.11	u
9005.80.00	- Other instruments	5%	Free	9%	Free	871.15	u
9005.90.00	- Parts and accessories (including mountings)	5%	Free	9%	Free	871.19	kg
	90.06 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.						

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Chapter 90

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5%	Free	9%	Free	881.11	u
9006.40.00	- Instant print cameras	5%	Free	9%	Free	881.11	u
	- Other cameras :						
● 9006.53	- - For roll film of a width of 35 mm						
9006.53.10	- - - Cameras of a kind used for recording documents on micro films, microfiche or other microforms	5%	Free	9%	Free	881.11	u
9006.53.90	- - - Other	5%	Free	9%	Free	811.11	u
9006.59	- - Other						
9006.59.10	- - - Cameras of a kind used for recording documents on micro films, microfiche or other microforms	5%	Free	9%	Free	811.11	u
9006.59.90	- - - Other	5%	Free	9%	Free	881.11	u
	- Photographic flashlight apparatus and flashbulbs :						
9006.61.00	- - Discharge lamp ("electronic") flash-light apparatus	5%	Free	9%	Free	881.13	u
9006.69.00	- - Other	5%	Free	9%	Free	881.13	u

Section XVIII
Chapter 90
90.07

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Parts and accessories :						
9006.91	- - For cameras :						
9006.91.10	- - - Suitable for use solely or principally with cameras falling within item No. 9006.10.00,9006.30.00, 9006.40.00	5%	Free	9%	Free	881.14	kg
9006.91.20	- - - Suitable for use solely or principally with cameras falling within item No. 9006.52.10,9006.53.10, 9006.59.10	5%	Free	9%	Free	881.14	kg
9006.91.90	- - - Other	5%	Free	9%	Free	881.14	kg
9006.99.00	- - Other	5%	Free	9%	Free	881.15	kg
	90.07 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.						
9007.10	- Cameras						
9007.10.10	- - - For film of less than 16 mm width or for double-8 mm film	5%	Free	9%	Free	881.21	u
9007.10.20	- - - Surveillance cameras of a kind used in photographic security systems	5%	Free	9%	Free	881.21	u
9007.10.90	- - - Other	5%	Free	9%	Free	881.21	u
9007.20	- Projectors						
9007.20.10	- - - For film of less than 16mm width	5%	Free	9%	Free	881.22	u
9007.20.90	- - - Other	5%	Free	9%	Free	881.22	u
	- Parts and accessories :						
9007.91	- - For cameras						
9007.91.10	- - - Suitable for use solely or principally with cameras falling within item No. 9007.11.00	5%	Free	9%	Free	881.23	kg
9007.91.90	- - - Other	5%	Free	9%	Free	881.23	kg
9007.92	- - For projectors						
9007.92.10	- - - Suitable for use solely or principally with projectors falling within item No. 9007.20.10	5%	Free	9%	Free	881.24	kg
9007.92.90	- - - Other	5%	Free	9%	Free	881.24	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.08 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.						
9008.50	- Projectors, enlargers and reducers						
9008.50.10	- - - Slide projectors	5%	Free	9%	Free	881.32	u
9008.50.20	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	Free	9%	Free	881.31	u
9008.50.30	- - - Other image projectors	5%	Free	9%	Free	881.32	u
9008.50.90	- - - Photographic (other than cinematographic) enlargers and reducers	5%	Free	9%	Free	881.33	u
9008.90	- Parts and accessories						
9008.90.10	- - - Suitable for use solely or principally with microfilm, microfiche or other microform readers and photographic enlargers and reducers respectively falling within items Nos. 9008.50.20 and 9008.50.90	5%	Free	9%	Free	881.34	kg
9008.90.90	- - - Other	5%	Free	9%	Free	881.34	kg
	90.10 Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.						
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5%	Free	9%	Free	881.35	u

Section XVIII
Chapter 90
90.11

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes						
9010.50.10	- - - Rewinding, editing and splicing equipment for cinematograph film of a width of 8 mm; film titling apparatus	5%	Free	9%	Free	881.35	u
9010.50.90	- - - Other	5%	Free	9%	Free	881.35	u
9010.60	- Projection screen						
9010.60.10	- - - Not exceeding 4 m^2 in area	5%	Free	9%	Free	881.35	u
9010.60.90	- - - Other	5%	Free	9%	Free	881.35	u
9010.90	- Parts and accessories						
9010.90.10	- - - Suitable for use solely or principally with photographic laboratory equipment and projection screens respectively falling within items Nos. 9010.50.10 and 9010.60.10	5%	Free	9%	Free	881.36	kg
9010.90.90	- - - Other	5%	Free	9%	Free	881.36	kg
	90.11 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.						
9011.10.00	- Stereoscopic microscopes	5%	Free	9%	Free	871.41	u
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5%	Free	9%	Free	871.43	u
9011.80.00	- Other microscopes	5%	Free	9%	Free	871.45	u
9011.90.00	- Parts and accessories	5%	Free	9%	Free	871.49	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.12 Microscopes other than optical microscopes; and diffraction apparatus.						
9012.10.00	- Microscopes other than optical microscopes; and diffraction apparatus	5%	Free	9%	Free	871.31	u
9012.90.00	- Parts and accessories	5%	Free	9%	Free	871.39	kg
●	**90.13 Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**						
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or section XVI	5%	Free	9%	Free	871.91	u
9013.20.00	- Lasers, other than laser diodes	5%	Free	9%	Free	871.92	u
9013.80	- Other devices, appliances and instruments						
9013.80.10	- - - Non-stereoscopic slide viewers	5%	Free	9%	Free	871.93	u
9013.80.90	- - - Other	5%	Free	9%	Free	871.93	u
9013.90	- Parts and accessories						
9013.90.10	- - - Suitable for use solely or principally with non-stereoscopic slide viewers falling within item No. 9013.80.10	5%	Free	9%	Free	871.99	kg
9013.90.90	- - - Other	5%	Free	9%	Free	871.99	kg

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Chapter 90
90.14/90.17

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.14 Direction finding compasses; other navigational instruments and appliances.						
9014.10.00	- Direction finding compasses	Free	Free	9%	Free	874.11	u
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	Free	9%	Free	874.11	u
9014.80.00	- Other instruments and appliances	5%	Free	9%	Free	874.11	u
9014.90.00	- Parts and accessories	5%	Free	9%	Free	874.12	kg
	90.15 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.						
9015.10.00	- Rangefinders	5%	Free	9%	Free	874.13	u
9015.20.00	- Theodolites and tachyometers (tacheometer)	5%	Free	9%	Free	874.13	u
9015.30.00	- Levels	5%	Free	9%	Free	874.13	u
9015.40.00	- Photogrammetrical surveying instruments and appliances	5%	Free	9%	Free	874.13	u
9015.80.00	- Other instruments and appliances	5%	Free	9%	Free	874.13	u
9015.90.00	- Parts and accessories	5%	Free	9%	Free	874.14	kg
9016.00.00	**90.16 Balances of a sensitivity of 5 cg or better, with or without weights.**	5%	Free	9%	Free	874.51	kg
	90.17 Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.						

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9017.10.00	- Drafting tables and machines, whether or not automatic	5%	Free	9%	Free	874.22	u
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	5%	Free	9%	Free	874.22	u
9017.30.00	- Micrometers, callipers and gauges	5%	Free	9%	Free	874.23	u
9017.80.00	- Other instruments	5%	Free	9%	Free	874.23	kg
9017.90.00	- Parts and accessories	5%	Free	9%	Free	874.24	kg
	90.18 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.						
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :						
9018.11.00	- - Electro-cardiographs	Free	Free	9%	Free	774.11	u
9018.12.00	- - Ultrasonic scanning apparatus	Free	Free	9%	Free	774.12	u
9018.13.00	- - Magnetic resonance imaging apparatus	Free	Free	9%	Free	774.12	u
9018.14.00	- - Scintigraphic apparatus	Free	Free	9%	Free	774.12	u
9018.19.00	- - Other	Free	Free	9%	Free	774.12	u
9018.20.00	- Ultra-violet or infra-red ray apparatus	Free	Free	9%	Free	774.13	kg
	- Syringes, needles, catheters, cannulae and the like :						
9018.31.00	- - Syringes, with or without needles	Free	Free	9%	Free	872.21	u
9018.32.00	- - Tubular metal needles and needles for sutures	Free	Free	9%	Free	872.21	kg
9018.39.00	- - Other	Free	Free	9%	Free	872.21	u

Section XVIII
Chapter 90
90.19/90.21

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Other instruments and appliances, used in dental sciences :						
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	Free	Free	9%	Free	872.11	kg
9018.49.00	- - Other	Free	Free	9%	Free	872.19	u
9018.50.00	- Other ophthalmic instruments and appliances	Free	Free	9%	Free	872.25	kg
9018.90.00	- Other instruments and appliances	Free	Free	9%	Free	872.29	u
	90.19 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing aparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.						
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free	Free	9%	Free	872.31	kg
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	Free	9%	Free	872.33	kg
9020.00.00	**90.20 Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	Free	Free	9%	Free	872.35	kg
	90.21 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.						

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9021.10.00	- Orthopaedic or fracture appliances	Free	Free	9%	Free	899.63	kg
	- Artificial teeth and dental fittings :						
9021.21.00	- - Artificial teeth	Free	Free	9%	Free	899.65	kg
9021.29.00	- - Other	Free	Free	9%	Free	899.65	kg
	- Other artificial parts of the body :						
9021.31.00	- - Artificial joints	Free	Free	9%	Free	899.66	kg
9021.39.00	- - Other	Free	Free	9%	Free	899.66	kg
9021.40.00	- Hearing aids, excluding parts and accessories	Free	Free	9%	Free	899.61	u
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Free	9%	Free	899.67	u
9021.90.00	- Other	Free	Free	9%	Free	899.69	kg
●	**90.22 Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**						
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :						
9022.12.00	- - Computed tomography apparatus	Free	Free	9%	Free	774.21	u
9022.13.00	- - Other, for dental uses	Free	Free	9%	Free	774.21	u
9022.14.00	- - Other, for medical, surgical or veterinary uses	Free	Free	9%	Free	774.21	u
9022.19.00	- - For other uses	Free	Free	9%	Free	774.21	u

Section XVIII
Chapter 90
90.23/90.24

Item No	Description	Import Duty Fiscal	Excise	VAT	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	- Apparatus based on the use of alpha, beta, gamma or other ionizing radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :						
9022.21.00	- - For medical, surgical, dental or veterinary uses	Free	Free	9%	Free	774.22	u
9022.29.00	- - For other uses	Free	Free	9%	Free	774.22	u
9022.30.00	- X-ray tubes	Free	Free	9%	Free	774.23	u
9022.90.00	- Other, including parts and accessories	Free	Free	9%	Free	774.29	kg
9023.00.00	**90.23 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.**	Free	Free	9%	Free	874.52	kg
	90.24 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).						
9024.10.00	- Machines and appliances for testing metals	5%	Free	9%	Free	874.53	u
9024.80.00	- Other machines and appliances	5%	Free	9%	Free	874.53	u
9024.90.00	- Parts and accessories	5%	Free	9%	Free	874.54	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.25 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.						
	- Thermometers and pyrometers, not combined with other instruments :						
9025.11.00	- - Liquid-filled, for direct reading	Free	Free	9%	Free	874.55	u
9025.19.00	- - Other	Free	Free	9%	Free	874.55	u
9025.80	- Other instruments						
9025.80.10	- - - Barometers, not combined with other instruments	Free	Free	9%	Free	874.55	u
9025.80.90	- - - Other	Free	Free	9%	Free	874.55	u
9025.90.00	- Parts and accessories	Free	Free	9%	Free	874.56	kg
	90.26 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.						
9026.10.00	- For measuring or checking the flow or level of liquids	Free	Free	9%	Free	874.31	u
9026.20.00	- For measuring or checking pressure	Free	Free	9%	Free	874.35	u
9026.80.00	- Other instruments or apparatus	Free	Free	9%	Free	874.37	u
9026.90.00	- Parts and accessories	Free	Free	9%	Free	874.39	kg

Section XVIII
Chapter 90
90.27

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.27 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.						
9027.10.00	- Gas or smoke analysis apparatus	Free	Free	9%	Free	874.41	u
9027.20	- Chromatographs and electrophoresis instruments :						
9027.20.10	- - - Apparatus and appliances used in laboratories for diagnosis	Free	Free	9%	Free	874.42	u
9027.20.20	- - - Photographic thermocolorimeters; photographic exposure meters	Free	Free	9%	Free	874.42	u
9027.20.90	- - - Other	Free	Free	9%	Free	874.42	u
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	Free	9%	Free	874.43	u
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)						
9027.50.10	- - - Apparatus and appliances used in laboratories for diagnosis	Free	Free	9%	Free	874.45	u
9027.50.20	- - - Photographic thermocolorimeters; photographic exposure meters	Free	Free	9%	Free	874.45	u
9027.50.90	- - - Other	Free	Free	9%	Free	874.45	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 9027.80	- Other instruments and apparatus:						
9027.80.10	- - - Apparatus and appliances used in laboratories for diagnosis	Free	Free	9%	Free	874.46	u
9027.80.20	- - - Photographic thermocolorimeters; photographic exposure meters	5%	Free	9%	Free	874.46	u
9027.80.90	- - - Other	5%	Free	9%	Free	874.46	u
● 9027.81.00	- - Mass spectrometers	Free	Free	9%	Free	874.46	u
● 9027.89.00	- - Other	Free	Free	9%	Free	874.46	u
9027.90	- Microtomes; parts and accessories						
9027.90.10	- - - Apparatus and appliances used in laboratories for diagnosis	Free	Free	9%	Free	874.49	kg
9027.90.20	- - - Photographic thermocolorimeters; photographic exposure meters	5%	Free	9%	Free	874.49	kg
9027.90.90	- - - Other	5%	Free	9%	Free	874.49	kg
	90.28 Gas, liquid or electricity supply or production meters, including calibrating meters therefore.						
9028.10.00	- Gas meters	Free	Free	9%	Free	873.11	u
9028.20.00	- Liquid meters	Free	Free	9%	Free	873.13	u
9028.30.00	- Electricity meters	Free	Free	9%	Free	873.15	u
9028.90.00	- Parts and accessories	Free	Free	9%	Free	873.19	kg
	90.29 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.						
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	Free	9%	Free	873.21	u
9029.20.00	- Speed indicators and tachometers; stroboscopes	5%	Free	9%	Free	873.25	u
9029.90.00	- Parts and accessories	5%	Free	9%	Free	873.29	kg

Section XVII
Chapter 90
90.30/90.31

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	90.30 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising Radiations.						
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	Free	Free	9%	Free	874.71	u
9030.20.00	- Oscilloscopes and oscillographs	Free	Free	9%	Free	874.73	u
●	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):						
9030.31.00	- - Multimeters without a recording device	Free	Free	9%	Free	874.75	u
9030.32.00	- - Multimeters with a recording device	Free	Free	9%	Free	874.75	u
9030.33.00	- - Other, without a recording device	Free	Free	9%	Free	874.75	u
9030.39.00	- - Other, with a recording device	Free	Free	9%	Free	874.78	u
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	Free	9%	Free	874.77	u
	- Other instruments and apparatus :						
● 9030.82.00	- - For measuring or checking semiconductor wafers or devices (including integrated circuits)	Free	Free	9%	Free	874.78	u
9030.84.00	- - Other, with a recording device	Free	Free	9%	Free	874.78	u
9030.89.00	- - Other	Free	Free	9%	Free	874.78	u
9030.90.00	- Parts and accessories	Free	Free	9%	Free	874.79	kg
	90.31 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.						
9031.10.00	- Machines for balancing mechanical parts	Free	Free	9%	Free	874.25	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9031.20.00	- Test benches	Free	Free	9%	Free	874.25	u
	- Other optical instruments and appliances :						
● 9031.41.00	- - For inspecting semi-conductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	Free	Free	9%	Free	874.25	u
9031.49.00	- - Other	Free	Free	9%	Free	874.25	u
9031.80.00	- Other instruments, appliances and machines	Free	Free	9%	Free	874.25	u
9031.90.00	- Parts and accessories	Free	Free	9%	Free	874.26	kg
	90.32 Automatic regulating or controlling instruments and apparatus.						
9032.10.00	- Thermostats	Free	Free	9%	Free	874.61	u
9032.20.00	- Manostats	Free	Free	9%	Free	874.63	u
	- Other instruments and apparatus :						
9032.81.00	- - Hydraulic or pneumatic	Free	Free	9%	Free	874.65	u
9032.89.00	- - Other	Free	Free	9%	Free	874.65	u
9032.90.00	- Parts and accessories	Free	Free	9%	Free	874.69	kg
9033.00.00	**90.33 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	Free	Free	9%	Free	874.9	kg

Section XVIII
Chapter 91
Notes

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

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

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

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

9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of 9101
9103	Clocks with watch movements, excluding clocks of 9104
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
9105	Other clocks
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
9107	Time switches with clock or watch movement or with synchronous motor
9108	Watch movements, complete and assembled
9109	Clock movements, complete and assembled
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements
9111	Watch cases and parts thereof
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
9113	Watch straps, watch bands and watch bracelets, and parts thereof
9114	Other clock or watch parts

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	91.01 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.						
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :						
9101.11.00	- - With mechanical display only	5%	Free	9%	Free	885.31	u
9101.19.00	- - Other	5%	Free	9%	Free	885.31	u
	- Other wrist-watches, whether or not incorporating a stop-watch facility :						
9101.21.00	- - With automatic winding	5%	Free	9%	Free	885.32	u
9101.29.00	- - Other	5%	Free	9%	Free	885.32	u
	- Other :						
9101.91.00	- - Electrically operated	5%	Free	9%	Free	885.39	u
9101.99.00	- - Other	5%	Free	9%	Free	885.39	u
	91.02 Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.						
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :						
9102.11.00	- - With mechanical display only	5%	Free	9%	Free	885.41	u

Section XVIII
Chapter 91
91.03/91.05

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9102.12.00	- - With opto-electronic display only	5%	Free	9%	Free	885.41	u
9102.19.00	- - Other	5%	Free	9%	Free	885.41	u
	- Other wrist-watches, whether or not incorporating a stop-watch facility :						
9102.21.00	- - With automatic winding	5%	Free	9%	Free	885.42	u
9102.29.00	- - Other	5%	Free	9%	Free	885.42	u
	- Other:						
9102.91.00	- - Electrically operated	5%	Free	9%	Free	885.49	u
9102.99.00	- - Other	5%	Free	9%	Free	885.49	u
	91.03 Clocks with watch movements, excluding clocks of heading 91.04.						
9103.10.00	- Electrically operated	5%	Free	9%	Free	885.72	u
9103.90.00	- Other	5%	Free	9%	Free	885.73	u
9104.00.00	**91.04 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	5%	Free	9%	Free	885.71	u
	91.05 Other clocks.						
	- Alarm clocks :						
9105.11.00	- - Electrically operated	5%	Free	9%	Free	885.74	u
9105.19.00	- - Other	5%	Free	9%	Free	885.75	u
	- Wall clocks :						
9105.21.00	- - Electrically operated	5%	Free	9%	Free	885.76	u
9105.29.00	- - Other	5%	Free	9%	Free	885.77	u
	- Other :						
9105.91.00	- - Electrically operated	5%	Free	9%	Free	885.78	u
9105.99.00	- - Other	5%	Free	9%	Free	885.79	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	91.06 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).						
9106.10.00	- Time-registers; time-recorders	5%	Free	9%	Free	885.94	u
9106.90.00	- Other	5%	Free	9%	Free	885.94	u
9107.00.00	**91.07 Time switches with clock or watch movement or with synchronous motor.**	5%	Free	9%	Free	885.95	u
	91.08 Watch movements, complete and assembled.						
	- Electrically operated :						
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5%	Free	9%	Free	885.51	u
9108.12.00	- - With opto-electronic display only	5%	Free	9%	Free	885.51	u
9108.19.00	- - Other	5%	Free	9%	Free	885.51	u
9108.20.00	- With automatic winding	5%	Free	9%	Free	885.52	u
9108.90.00	- Other	5%	Free	9%	Free	885.52	u
	91.09 Clock movements, complete and assembled.						
9109.10.00	- Electrically operated	5%	Free	9%	Free	855.96	u
9109.90.00	- Other	5%	Free	9%	Free	885.96	u

Section XVIII
Chapter 91
91.10/91.13

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	91.10 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.						
	- Of watches :						
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	5%	Free	9%	Free	885.98	u
9110.12.00	- - Incomplete movements, assembled	5%	Free	9%	Free	885.98	kg
9110.19.00	- - Rough movements	5%	Free	9%	Free	885.98	kg
9110.90.00	- Other	5%	Free	9%	Free	885.98	kg
	91.11 Watch cases and parts thereof.						
9111.10.00	- Cases of precious metal or of metal clad with precious metal	5%	Free	9%	Free	885.91	u
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	5%	Free	9%	Free	885.91	u
9111.80.00	- Other cases	5%	Free	9%	Free	885.91	u
9111.90.00	- Parts	5%	Free	9%	Free	885.91	kg
	91.12 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.						
9112.20.00	- Cases	5%	Free	9%	Free	885.97	u
9112.90.00	- Parts	5%	Free	9%	Free	885.97	kg
	91.13 Watch straps, watch bands and watch bracelets, and parts thereof.						
9113.10.00	- Of precious metal or of metal clad with precious metal	5%	Free	9%	Free	885.92	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9113.20.00	- Of base metal, whether or not gold- or silver-plated	5%	Free	9%	Free	885.92	kg
9113.90	- Other						
9113.90.10	- - - Of natural or cultured pearls, precious or semi-precious stones	5%	Free	9%	Free	885.93	kg
9113.90.90	- - - Other	5%	Free	9%	Free	885.93	kg
	91.14 Other clock or watch parts.						
9114.30.00	- Dials	5%	Free	9%	Free	885.99	kg
9114.40.00	- Plates and bridges	5%	Free	9%	Free	885.99	kg
9114.90.00	- Other	5%	Free	9%	Free	885.99	kg

Section XVIII
Chapter 92
Notes

Chapter 92

Musical Instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03); or monopods, bipods, tripods and similar articles (heading 96.20);or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9202	Other string musical instruments (for example, guitars, violins, harps)
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	92.01 Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.						
9201.10.00	- Upright pianos	Free	Free	9%	Free	898.13	u
9201.20.00	- Grand pianos	Free	Free	9%	Free	898.13	u
9201.90.00	- Other	Free	Free	9%	Free	898.13	u
	92.02 Other string musical instruments (for example, guitars, violins, harps).						
9202.10.00	- Played with a bow	Free	Free	9%	Free	898.15	u
9202.90.00	- Other	Free	Free	9%	Free	898.15	u
	92.05 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes). other than fairground organs and mechanical street organs.						
9205.10.00	- Brass-wind instruments	Free	Free	9%	Free	898.23	u
9205.90.00	- Other	Free	Free	9%	Free	898.23	u
9206.00.00	**92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	Free	Free	9%	Free	898.24	u
	92.07 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).						
9207.10.00	- Keyboard instruments, other than accordions	Free	Free	9%	Free	898.25	u
9207.90.00	- Other	Free	Free	9%	Free	898.26	u

Section XVIII
Chapter 92
92.08/92.09

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	92.08 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.						
9208.10.00	- Musical boxes	Free	Free	9%	Free	898.29	u
9208.90.00	- Other	Free	Free	9%	Free	898.29	u
	92.09 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.						
9209.30.00	- Musical instrument strings	Free	Free	9%	Free	898.9	kg
	- Other :						
9209.91.00	- - Parts and accessories for pianos	Free	Free	9%	Free	898.9	kg
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	Free	Free	9%	Free	898.9	kg
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	Free	Free	9%	Free	898.9	kg
9209.99.00	- - Other	Free	Free	9%	Free	898.9	kg

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Armoured fighting vehicles (heading No. 87.10);

(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2.- In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

9301	Military weapons, other than revolvers, pistols and the arms of 9307
9302	Revolvers and pistols, other than those of 9303 or 9304
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of 9307
9305	Parts and accessories of articles of 9301 to 9304
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

Section XIX
Chapter 93
93.01/93.04

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	93.01 Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.						
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	32%	Free	9%	Free	891.12	u
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	32%	Free	9%	Free	891.12	u
9301.90.00	- Other	32%	Free	9%	Free	891.12	u
9302.00.00	**93.02 Revolvers and pistols, other than those of heading 93.03 or 93.04.**	32%	Free	9%	Free	891.14	u
	93.03 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading fire-arms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).						
9303.10.00	- Muzzle-loading firearms	32%	Free	9%	Free	891.31	u
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shot-gun rifles	32%	Free	9%	Free	891.31	u
9303.30.00	- Other sporting, hunting or target-shooting rifles	32%	Free	9%	Free	891.31	u
9303.90.00	- Other	32%	Free	9%	Free	891.31	u
9304.00	**93.04 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.**						
9304.00.10	- - - Underwater spear guns	Free	Free	9%	Free	891.39	u
9304.00.90	- - - Other	32%	Free	9%	Free	891.39	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	93.05 Parts and accessories of articles of headings 93.01 to 93.04.						
9305.10.00	- Of revolvers or pistols	32%	Free	9%	Free	891.91	kg
9305.20.00	- Of shotguns or rifles of heading 93.03	32%	Free	9%	Free	891.93	kg
	- Other :						
9305.91.00	- - Of military weapons of heading 93.01	32%	Free	9%	Free	891.99	kg
9305.99	- - Other						
9305.99.10	- - - Parts of underwater spear gun	Free	Free	9%	Free	891.99	kg
9305.99.90	- - - Other	32%	Free	9%	Free	891.99	kg
	93.06 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.						
	- Shotgun cartridges and parts thereof; air gun pellets :						
9306.21.00	- - Cartridges	32%	Free	9%	Free	891.22	kg
9306.29.00	- - Other	32%	Free	9%	Free	891.23	kg
9306.30.00	- Other cartridges and parts thereof	32%	Free	9%	Free	891.24	kg
9306.90.00	- Other	32%	Free	9%	Free	891.29	kg
9307.00.00	**93.07 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore.**	32%	Free	9%	Free	891.13	kg

Section XX
Chapter 94
Notes

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

● **Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires 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 light sources and parts thereof of Chapter 85,

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases); or

● (l) Toy furniture or toy luminaires and 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 lighting strings) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20)

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

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

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

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

● Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

9401 Seats (other than those of 9402), whether or not convertible into beds, and parts thereof

9402 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles

9403 Other furniture and parts thereof

9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered

9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included

9406 Prefabricated buildings

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	94.01 Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.						
9401.10.00	- Seats of a kind used for aircraft	5%	Free	9%	Free	821.11	u
9401.20.00	- Seats of a kind used for motor vehicles	5%	Free	9%	Free	821.12	u
● 9401.30.00	- Swivel seats with variable height adjustment:	5%	Free	9%	Free	821.12	u
● 9401.31.00	- - Of wood	5%	Free	9%	Free	821.12	u
● 9401.39.00	- - Other	5%	Free	9%	Free	821.12	u
● 9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds:	5%	Free	9%	Free	821.12	u
● 9401.41.00	- - Of wood	5%	Free	9%	Free	821.12	u
● 9401.49.00	- - Other	5%	Free	9%	Free	821.12	u

Section XX
Chapter 94
94.02/94.03

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	- Seats of cane, osier, bamboo or similar materials:						
9401.52.00	- - Of bamboo	5%	Free	9%	Free	821.13	u
9401.53.00	- - Of rattan	5%	Free	9%	Free	821.13	u
9401.59.00	- - Other	5%	Free	9%	Free	821.13	u
	- Other seats, with wooden frames:						
9401.61.00	- - Upholstered	5%	Free	9%	Free	821.16	u
9401.69.00	- - Other	5%	Free	9%	Free	821.16	u
	- Other seats with metal frames :						
9401.71.00	- - Upholstered	5%	Free	9%	Free	821.17	u
9401.79.00	- - Other	5%	Free	9%	Free	821.17	u
9401.80.00	- Other seats	5%	Free	9%	Free	821.18	u
● 9401.90.00	- Parts:						
● 9401.91.00	- - Of wood	5%	Free	9%	Free	821.18	u
● 9401.99.00	- - Other	5%	Free	9%	Free	821.18	u
	94.02 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.						
9402.10	- Dentists' barbers' or similar chairs and parts thereof						
9402.10.10	- - - Barbers' chairs	5%	Free	9%	Free	872.4	kg
9402.10.90	- - - Other	5%	Free	9%	Free	872.4	kg
9402.90.00	- Other	5%	Free	9%	Free	872.4	kg
	94.03 Other furniture and parts thereof.						
9403.10.00	- Metal furniture of a kind used in offices	5%	Free	9%	Free	821.31	kg
9403.20.00	- Other metal furniture	5%	Free	9%	Free	821.39	kg
9403.30.00	- Wooden furniture of a kind used in offices	5%	Free	9%	Free	821.51	u
9403.40.00	- Wooden furniture of a kind used in the kitchen	5%	Free	9%	Free	821.53	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9403.50.00	- Wooden furniture of a kind used in the bedroom	5%	Free	9%	Free	821.55	u
9403.60.00	- Other wooden furniture	5%	Free	9%	Free	821.59	u
9403.70	- Furniture of plastics						
9403.70.10	- - - Baby walkers; baby swings	5%	Free	9%	Free	821.71	kg
9403.70.90	- - - Other	32%	Free	9%	Free	821.71	kg
	- Furniture of other materials, including cane, osier, bamboo or similar materials:						
9403.82.00	- - Of bamboo	5%	Free	9%	Free	821.79	kg
9403.83.00	- - Of rattan	5%	Free	9%	Free	821.79	kg
9403.89.00	- - Other	5%	Free	9%	Free	821.79	kg
● 9403.90.00	- Parts:						
● 9403.91.00	- - Of wood	5%	Free	9%	Free	821.79	kg
● 9403.99.00	- - Other	5%	Free	9%	Free	821.79	kg
	94.04 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.						
9404.10.00	- Mattress supports	5%	Free	9%	Free	821.21	kg
	- Mattresses :						
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	32%	Free	9%	Free	821.23	u
9404.29.00	- - Of other materials	32%	Free	9%	Free	821.25	u
9404.30.00	- Sleeping bags	5%	Free	9%	Free	821.27	u
● 9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	5%	Free	9%	Free	821.27	kg
9404.90.00	- Other	5%	Free	9%	Free	821.29	kg

Section XX
Chapter 94
94.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**94.05 Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**						
● 9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	5%	Free	9%	Free	813.11	kg
● 9405.11.00	- - Designed for use solely with light-emitting diode (LED) light sources	5%	Free	9%	Free	813.11	kg
● 9405.19.00	- - Other	5%	Free	9%	Free	813.11	kg
● 9405.20.00	- Electric table, desk, bedside or floor-standing luminaires:	5%	Free	9%	Free	813.13	kg
● 9405.21.00	- - Designed for use solely with light-emitting diode (LED) light sources	5%	Free	9%	Free	813.13	kg
● 9405.29.00	- - Other	5%	Free	9%	Free	813.13	kg
● 9405.30.00	- Lighting strings of a kind used for Christmas trees:	5%	Free	9%	Free	894.41	kg
● 9405.31.00	- - Designed for use solely with light-emitting diode (LED) light sources	5%	Free	9%	Free	894.41	kg
● 9405.39.00	- - Other	5%	Free	9%	Free	894.41	kg
9405.40	- Other electric lamps and lighting fittings						
9405.40.10	- - - Photoflood lamps of a kind designed for mounting on cinematographic cameras falling within item No. 9007.11.00; video lights	5%	Free	9%	Free	813.15	kg
9405.40.90	- - - Other	5%	Free	9%	Free	813.15	kg
●	- Other electric lamps and lighting fittings:						
● 9405.41.00	- - Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	5%	Free	9%	Free	813.15	kg
● 9405.42.00	- - Other, designed for use solely with light-emitting diode (LED) light sources	5%	Free	9%	Free	813.15	kg
● 9405.49.00	- - Other	5%	Free	9%	Free	813.15	kg

	Item No	Description	Import Duty			Export Duty	Statistical	
			Fiscal	Excise	VAT		Code	Unit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	9405.50.00	- Non-electrical luminaires and lighting fittings	5%	Free	9%	Free	813.17	kg
●	9405.60.00	- Illuminated signs, illuminated name-plates and the like:	5%	Free	9%	Free	813.20	kg
●	9405.61.00	- - Designed for use solely with light-emitting diode (LED) light sources	5%	Free	9%	Free	813.20	kg
●	9405.69.00	- - Other	5%	Free	9%	Free	813.20	kg
		- Parts:						
	9405.91.00	- - Of glass	5%	Free	9%	Free	813.91	kg
	9405.92.00	- - Of plastics	5%	Free	9%	Free	813.92	kg
	9405.99.00	- - Other	5%	Free	9%	Free	813.99	kg
		94.06 Prefabricated buildings						
	9406.10.00	- Of wood	32%	Free	9%	Free	811.00	kg
●	9406.20.00	- - Modular building units, of steel	32%	Free	9%	Free	811.00	kg
	9406.90.00	- Other	32%	Free	9%	Free	811.10	kg

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.-This Chapter does not cover :

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Fancy dress if 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 goal keeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43) ;

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 87.12);

(p) Unmanned aircraft (heading 88.06);

(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(s) Decoy calls or whistles (heading 92.08);

(t) Arms or other articles of Chapter 93;

(u) Electric garlands of all kinds (heading 94.05);

(v) Monopods, bipods, tripods and similar articles (heading 96.20)

(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent materials); or

(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

Section XX
Chapter 95
95.03

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metalclad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

● 6.- For the purposes of heading 95.08:

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression "water park amusements " means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note

1.- Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

9503 Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages, dolls, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.

9504 Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment

9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes

9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools

9507 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of 9208 or 9705) and similar hunting or shooting requisites

9508 Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9503.00	**95.03 Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**						
9503.00.10	- - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	5%	Free	9%	Free	894.2	u
9503.00.20	- - - Dolls representing only human beings whether or not dressed	5%	Free	9%	Free	894.2	u
9503.00.30	- - - Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear	5%	Free	9%	Free	894.2	kg
9503.00.90	- - - Other	5%	Free	9%	Free	894.2	u
•	**95.04 Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.**						
9504.20.00	- Articles and accessories for billiards of all kinds	5%	Free	9%	Free	894.33	kg
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	5%	Free	9%	Free	894.35	u
9504.40.00	- Playing cards	5%	Free	9%	Free	894.37	u
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30.	5%	Free	9%	Free	894.31	kg
9504.90	- Other						
9504.90.10	- - - Pintables; tables constructed for games, including special tables for casino and parlour games; machines for various games	5%	Free	9%	Free	894.39	u
9504.90.20	- - - Electronic games, other	5%	Free	9%	Free	894.39	u
9504.90.90	- - - Other	5%	Free	9%	Free	894.39	u
	95.05 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.						
9505.10.00	- Articles for Christmas festivities	5%	Free	9%	Free	894.45	kg
9505.90.00	- Other	5%	Free	9%	Free	894.49	kg

Section XX
Chapter 95

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	95.06 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.						
	- Snow-skis and other snow-ski equipment :						
9506.11.00	- - Skis	Free	Free	9%	Free	894.73	2u
9506.12.00	- - Ski-fastenings (ski-bindings)	Free	Free	9%	Free	894.73	kg
9506.19.00	- - Other	Free	Free	9%	Free	894.73	kg
	- Water-skis, surf-boards, sailboards and other water-sport equipment :						
9506.21.00	- - Sailboards	Free	Free	9%	Free	894.74	u
9506.29.00	- - Other	Free	Free	9%	Free	894.74	u
	- Golf clubs and other golf equipment :						
9506.31.00	- - Clubs, complete	Free	Free	9%	Free	894.75	u
9506.32.00	- - Balls	Free	Free	9%	Free	894.75	u
9506.39.00	- - Other	Free	Free	9%	Free	894.75	kg
9506.40.00	- Articles and equipment for table-tennis	Free	Free	9%	Free	894.79	kg
	- Tennis, badminton or similar rackets, whether or not strung :						
9506.51.00	- - Lawn-tennis rackets, whether or not strung	Free	Free	9%	Free	894.76	u
9506.59.00	- - Other	Free	Free	9%	Free	894.76	u
	- Balls, other than golf balls and table-tennis balls :						
9506.61.00	- - Lawn-tennis balls	Free	Free	9%	Free	894.79	u
9506.62.00	- - Inflatable	Free	Free	9%	Free	894.79	u
9506.69.00	- - Other	Free	Free	9%	Free	894.79	u
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	Free	Free	9%	Free	894.72	2u
	- Other :						
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	Free	Free	9%	Free	894.79	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9506.99	- - Other						
9506.99.10	- - - Children's playground equipment	Free	Free	9%	Free	894.79	u
9506.99.20	- - - Spa baths; swimming pools	Free	Free	9%	Free	894.79	u
9506.99.30	- - - Protective articles and equipment for sports or games (for example, fencing masks and breast plates, elbows and knee pads, cricket or hockey pads, shinguards and the like)	Free	Free	9%	Free	894.79	kg
9506.99.90	- - - Other	Free	Free	9%	Free	894.79	kg
	95.07 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.						
9507.10.00	- Fishing rods	Free	Free	9%	Free	894.71	u
9507.20.00	- Fish-hooks, whether or not snelled	Free	Free	9%	Free	894.71	kg
9507.30.00	- Fishing reels	Free	Free	9%	Free	894.71	u
9507.90.00	- Other	Free	Free	9%	Free	894.71	u
●	**95.08 Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**						
● 9508.10.00	- Travelling circuses and travelling menageries	5%	Free	9%	Free	894.6	kg
●	- Amusement park rides and water park amusements:						
● 9508.21.00	- - Roller coasters	5%	Free	9%	Free	894.6	kg
● 9508.22.00	- - Carousels, swings and roundabouts	5%	Free	9%	Free	894.6	kg
● 9508.23.00	- - Dodge'em cars	5%	Free	9%	Free	894.6	kg

Chapter 95
95.08

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 9508.24.00	- - Motion simulators and moving theatres	5%	Free	9%	Free	894.60	kg
● 9508.25.00	- - Water rides	5%	Free	9%	Free	894.60	kg
● 9508.26.00	- - Water park amusements	5%	Free	9%	Free	894.60	kg
● 9508.29.00	- - Other	5%	Free	9%	Free	894.60	kg
● 9508.30.00	- Fairground amusements	5%	Free	9%	Free	894.60	kg
● 9508.40.00	- Travelling theatres	5%	Free	9%	Free	894.60	kg
9508.90.00	- Other	5%	Free	9%	Free	894.60	kg

Section XX
Chapter 96
Notes

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, luminaires and lighting fittings);

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

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

9601 Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)

9602 Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of 3503) and articles of unhardened gelatin

9603 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)

9604 Hand sieves and hand riddles

9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning

9606 Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks

9607 Slide fasteners and parts thereof

9608 Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of 9609

9609 Pencils (other than pencils of 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks

9610 Slates and boards, with writing or drawing surfaces, whether or not framed

9611 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks

9612 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes

9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks

9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof

9615 Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of 8516, and parts thereof

9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations

9617 Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners

9618 Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing

9619 Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.

Section XX
Chapter 96
96.01/96.03

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	96.01 Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).						
9601.10.00	- Worked ivory and articles of ivory	5%	Free	9%	Free	899.11	kg
9601.90.00	- Other	5%	Free	9%	Free	899.11	kg
9602.00.00	**96.02 Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**	5%	Free	9%	Free	899.19	kg
	96.03 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).						
9603.10.00	- Broom and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	32%	Free	9%	Free	899.72	u
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :						
9603.21.00	- - Tooth brushes, including dental-plate brushes	5%	Free	9%	Free	899.72	u
9603.29.00	- - Other	5%	Free	9%	Free	899.72	u

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%	Free	9%	Free	899.72	u
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5%	Free	9%	Free	899.72	u
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	5%	Free	9%	Free	899.72	u
9603.90	- Other						
9603.90.10	- - - Mops	32%	Free	9%	Free	899.72	u
9603.90.90	- - - Other	5%	Free	9%	Free	899.72	u
9604.00.00	**96.04 Hand sieves and hand riddles.**	5%	Free	9%	Free	899.81	u
9605.00.00	**96.05 Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	5%	Free	9%	Free	831.30	u
	96.06 Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.						
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	Free	Free	9%	Free	899.83	kg
	- Buttons :						
9606.21.00	- - Of plastics, not covered with textile material	Free	Free	9%	Free	899.83	kg
9606.22.00	- - Of base-metal, not covered with textile material	Free	Free	9%	Free	899.83	kg
9606.29	- - Other						
9606.29.10	- - - Of pearl or trochus	Free	Free	9%	Free	899.83	kg
9606.29.90	- - - Other	Free	Free	9%	Free	899.83	kg
9606.30	- Button moulds and other parts of buttons; button blanks						
9606.30.10	- - - Of pearl or trochus shell	Free	Free	9%	Free	899.84	kg
9606.30.90	- - - Other	Free	Free	9%	Free	899.84	kg

Section XX
Chapter 96
96.07/96.08

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	96.07 Slide fasteners and parts thereof.						
	- Slide fasteners :						
9607.11.00	- - Fitted with chain scoops of base metal	Free	Free	9%	Free	899.85	kg
9607.19.00	- - Other	Free	Free	9%	Free	899.85	kg
9607.20.00	- Parts	Free	Free	9%	Free	899.86	kg
	96.08 Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.						
9608.10.00	- Ball point pens	5%	Free	9%	Free	895.21	u
9608.20.00	- Felt tipped and other porous-tipped pens and markers	5%	Free	9%	Free	895.21	u
9608.30.00	- Fountain pens, stylograph pens and other pens :	5%	Free	9%	Free	895.21	u
9608.40.00	- Propelling or sliding pencils	5%	Free	9%	Free	895.21	u
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	5%	Free	9%	Free	895.21	u
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	5%	Free	9%	Free	895.21	u
	- Other :						
9608.91.00	- - Pen nibs and nib points	5%	Free	9%	Free	895.22	u
9608.99.00	- - Other	5%	Free	9%	Free	895.21	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	96.09 Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.						
● 9609.10	- Pencils and crayons, with leads encased in a sheath						
9609.10.10	- - - Crayons	5%	Free	9%	Free	895.23	kg
9609.10.90	- - - Other	5%	Free	9%	Free	895.23	kg
9609.20.00	- Pencil leads, black or coloured	5%	Free	9%	Free	895.23	kg
9609.90	- Other :						
9609.90.10	- - - Slate pencils; pastels and other crayons	5%	Free	9%	Free	895.23	kg
9609.90.90	- - - Other	5%	Free	9%	Free	895.23	kg
9610.00	**96.10 Slates and boards, with writing or drawing surfaces, whether or not framed.**						
9610.00.10	- - - Slates of a kind suitable for use by school	5%	Free	9%	Free	895.92	kg
9610.00.90	- - - Other	5%	Free	9%	Free	895.92	kg
9611.00.00	**96.11 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**	15%	Free	9%	Free	895.93	kg
	96.12 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.						
9612.10.00	- Ribbons	5%	Free	9%	Free	895.94	u
9612.20.00	- Ink-pads	5%	Free	9%	Free	895.94	u

SECTION XX
Chapter 96
96.13/96.15

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	96.13 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.						
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	15%	Free	9%	Free	899.33	u
9613.20.00	- Pocket lighters, gas fuelled, refillable	15%	Free	9%	Free	899.33	u
9613.80	- Other lighters						
9613.80.10	- - - Lighters using gas or liquid fuel (for example, benzene or kerosene)	15%	Free	9%	Free	899.33	u
9613.80.90	- - - Other	15%	Free	9%	Free	899.33	u
9613.90.00	- Parts	15%	Free	9%	Free	899.35	kg
9614.00.00	**96.14 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	5%	Free	9%	Free	899.37	u
	96.15 Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.						
	- Combs, hair-slides and the like :						
9615.11.00	- - Of hard rubber or plastics	5%	Free	9%	Free	899.89	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9615.19.00	- - Other	5%	Free	9%	Free	899.89	kg
9615.90.00	- Other	5%	Free	9%	Free	899.89	kg
	96.16 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.						
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	5%	Free	9%	Free	899.87	kg
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	5%	Free	9%	Free	899.82	kg
● 9617.00.00	**96.17 Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.**	5%	Free	9%	Free	899.97	kg
9618.00.00	**96.18 Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	5%	Free	9%	Free	899.88	kg
● 9619.00.00	**96.19 Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.**	Free	Free	9%	Free	899.88	kg
9620.00.00	**96.20 Monopods, bipods, tripods, similar articles.**	5%	Free	9%	Free		kg

Section XXI
Chapter 97
Notes

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.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- 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.

4.- 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.

5.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this note are to be classified separately.

9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques
9702	Original engravings, prints and lithographs
9703	Original sculpture and statuary, in any material
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07
9705	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest
9706	Antiques of an age exceeding one hundred years

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
●	**97.01 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.**						
9701.10.00	- Paintings, drawings and pastels	5%	Free	9%	Free	896.11	u
●	- Of an age exceeding 100 years:						
● 9701.21.00	- - Paintings, drawings and pastels	5%	Free	9%	Free	896.11	u
● 9701.22.00	- - Mosaics	5%	Free	9%	Free	896.11	u
● 9701.29.00	- - Other	5%	Free	9%	Free	896.11	u
● 9701.90.00	- Other:	5%	Free	9%	Free	896.12	kg
● 9701.91.00	- - Paintings, drawings and pastels	5%	Free	9%	Free	896.12	kg
● 9701.92.00	- - Mosaics	5%	Free	9%	Free	896.12	kg
● 9701.99.00	- - Other	5%	Free	9%	free	896.12	kg
● 9702.00.00	**97.02 Original engravings, prints and lithographs.**	5%	Free	9%	Free	896.20	u
● 9702.10.00	- Of an age exceeding 100 years	5%	Free	9%	Free	896.20	u
● 9702.90.00	- Other	5%	Free	9%	Free	896.20	u
● 9703.00.00	**97.03 Original sculpture and statuary, in any material.**	5%	Free	9%	Free	896.30	u
● 9703.10.00	- Of an age exceeding 100 years	5%	Free	9%	Free	896.30	u
● 9703.90.00	- Other	5%	Free	9%	Free	896.30	u
9704.00.00	**97.04 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.**	5%	Free	9%	Free	896.40	kg

Section XXI
Chapter 97
97.01/97.06

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
● 9705.00.00	**97.05 Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.**	5%	Free	9%	Free	896.50	kg
● 9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	5%	Free	9%	Free	896.50	kg
●	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:						
● 9705.21.00	- - Human specimens and parts thereof	5%	Free	9%	Free	896.50	kg
● 9705.22.00	- - Extinct or endangered species and parts thereof	5%	Free	9%	Free	896.50	kg
● 9705.29.00	- - Other	5%	Free	9%	Free	896.50	kg
●	- Collections and collectors' pieces of numismatic interest:						
● 9705.31.00	- - Of an age exceeding 100 years	5%	Free	9%	Free	896.50	kg
● 9705.39.00	- - Other	5%	Free	9%	Free	896.50	kg
● **9706.00**	**97.06 Antiques of an age exceeding 100 hundred years.**						
9706.00.10	- - - Antique furniture	5%	Free	9%	Free	896.61	kg
9706.00.90	- - - Other	5%	Free	9%	Free	896.69	kg
● 9706.10.00	- Of an age exceeding 250 years						
● 9706.90.00	- Other	5%	Free	9%	Free	896.69	kg

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LIST OF COMMODITIES AND TRANSACTIONS
NOT CLASSIFIED ACCORDING TO KIND IN
APPENDIX TO CHAPTERS 1 TO 97

Item No	Commodities and Transactions
9901.00.10	Goods imported by parcel post
9901.00.90	Goods imported by air freight
9902.00.00	Personal and household effects
9903.00.10	Goods exported for re-importation
9903.00.20	Re-imported goods
9904.00.10	Goods temporarily imported
9904.00.90	Goods temporarily imported and subsequently exported
9905.00.00	Provisions for Aircraft or Ships' Stores
9906.00.00	Goods entered for transhipment
9907.00.00	Goods originally entered with Customs but short-landed or over-entered and arriving subsequently
9908.00.10	Wines, grape must and other beverages as defined in Additional
9908.00.20	Organic surface-active products as defined in Additional Note 1 to Chapter 29
9908.00.90	Textile fabrics as defined in Additional Note 14 to Section XI

Appendix
Notes
99.01/99.04

APPENDIX TO CHAPTERS 1 TO 97

Commodities and Transactions Not Classified According to Kind

Notes.

1.- The rates of duties applicable to goods classifiable in this Appendix are to be taken to be those which would apply to the same goods when classified under the appropriate items of Chapters 1 to 97 to this Schedule or subject to an additional note to any Section or Chapter to this Schedule.

2.- Goods which could be included in more than one of the following items are to be classified in whichever item occurs first in this Appendix.

Item No	Description	Statistical	
		Code	Unit
(1)	(2)	(3)	(4)
9901.00.10	Books, publications, periodicals and magazines, of any value imported by parcel post; other goods imported by parcel post when the value does not exceed $500.00 in the case of private parcels or $100.00 in the case of commercial parcels	990.11	kg
9901.00.90	Books, publications, periodicals and magazines, of any value imported by air freight; other goods imported by air freight when the value does not exceed $500.00 in the case of private parcels or $100.00 in the case of commercial parcels	990.12	kg
9902.00.00	Personal and household effects	990.29	kg
9903.00.10	Goods exported for re-importation	990.31	kg
9903.00.20	Re-imported goods	990.32	kg
9904.00.10	Goods temporarily imported	990.41	kg
9904.00.90	Goods temporarily imported and subsequently exported	990.42	kg

Appendix
99.05/99.08

Item No	Description	Code	Statistical Unit
(1)	(2)	(3)	(4)
9905.00.00	Provisions for aircraft or ships' stores	990.50	kg
9906.00.00	Goods entered for transhipment	990.60	kg
9907.00.00	Goods originally entered with Customs but short-landed or over-entered and arriving subsequently	990.70	kg
9908.00.10	Wines, grapes must and other beverages as defined in Additional Note 2 to Chapter 22 carrying duty rates of $57.21 per litre Fiscal, 15% "Import Excise" and 9% "VAT".	990.81	l
9908.00.20	Organic surface-active products as defined in Additional Note 1 to Chapter 29 carrying duty rates of 32% "Fiscal", Free "Import Excise" and 9% "Vat"	990.82	Kg
9908.00.90	Textile fabrics as defined in Additional Note 14 to Section XI carrying duty rates of 15% "Fiscal", Free "Import Excise" and 9% "Vat"	990.83	m^2

LIST OF GOODS ELIGIBLE FOR CONCESSION
UNDER PART 2

Code No.	Goods
101	Deleted - 22.11.2000
102	Family planning goods
103	Deleted - 22.11.2000
104	Infants: foods, milk substitutes
105	Deleted - 9.11.2015
106	Life-saving appliances
107	Fire engines and fire-fighting equipment
108	Trade samples
109	Deleted - 22.11.2000
110	Goods imported for disabled persons
111	Artificial parts of the body; corrective spectacles, invalid carriages, etc.
112	Deleted - 22.11.2000
113	Equipment and requisites for games and sports
114	Deleted - 22.11.2000
115	Vessels
116	Deleted - 22.11.2000
117	(i) Deleted - 16.7.2021 (ii) Knitted fabrics - Deleted - 25.11.2011 (iii) Industrial diesel oil (iv) Solvent gasoline, unleaded and undyed (v) Deleted - 16.7.2021
118	Deleted - 22.11.2000
119	Deleted - 22.11.2000
120	Deleted - 22.11.2000
121	Deleted - 22.11.2000
122	Goods produced or manufactured in a Forum Island country or any other country approved by the Minister
123	Breakfast food
124	Laboratory and pharmaceutical ware and hygiene or sanitary articles of plastic
125	Deleted - 22.11.2000
126	Issued currencies, etc.

Part 2
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127	Motor spirits for blending outboard fuel
128	Kerosene for household use
129	Liquified Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar powered motor vehicles
130	Auto Rickshaw (Tuk Tuk) Three Wheel Vehicles
131	Deleted - 17.7.2020
132	Special kits for health promotion programs (as approval by the Comptroller) except posters and advertising material
133	Neoprene diving boots
134	Vinyl sheet pilling
135	Hybrid accumulators (batteries or hybrid battery cells)
136	Deleted - 17.7.2020
137	Biodegradable tableware and kitchenware (plates, cups, knives, spoons, chop sticks, forks, bamboo straws, paper containers, paper cups and the like)
138	Biodegradable and environmentally friendly detergents (detergents means any substance or mixture containing soaps and/or other surfactants intended for washing and cleaning processes)
139	Wind-driven ventilators
140	Light Emitting Diodes (LED) lamps and lighting
141	Hybrid and electric charging vessels
142	Casket handles of plastic

Part 2

CONCESSIONS APPLICABLE TO PARTICULAR GOODS

Notes.

1.- Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2.- Subject to the following Notes and to any qualifying Note in Column (2), goods named or described in Column (2) which fall within Part 1 Chapter, Heading or Item indicated in parantheses, may be entered at the rates of import duty prescribed in Column (3), (4) and (5) instead of any higher rates of import duty applicable under Part 1.

3.- Application of the concessional rates of import duty under this Part is governed by the following conditions :

(a) That the goods are accepted for entry by the Comptroller as being of a kind answering to a name or description specified in Column (2);

(b) That where such goods have more than one use, the Comptroller must be satisfied that they are solely for the use implied or expressed by the name or description specified in Column (2);

(ba) That the Comptroller, in his or her discretion, accepts goods for entry at the rates of duty under this Part;

(c) That the goods are not manufactured and available locally;

(ca) The supplier is not able to respond to a request for supply within 48 hours;

(cb) The goods are not supplied within a period agreed by the supplier and the purchaser;

(d) Deleted;

(e) Deleted;

(f) That all conditions specified under this Part and any additional conditions that may be specified by the Comptroller under this Note are fulfilled, provided that——

(i) when any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may disallow the concession and collect the rate of duty applicable under Part 1; and

(ii) such collection shall be without prejudice to any other law for the time being in force.

4.- Part 2 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant Item number of Column (1) of Part 1 of this Schedule.

5.- Part 2 duty concessions are to be claimed at the time of importation or at the time of clearance from bonded warehouses.

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
101	Deleted - 22.11.2000			
102	Family planning goods			
	(i) Imported by Non-Profit Bodies	Free	Free	Free
	(ii) Imported by other Persons or Bodies	Free	Free	9%
	(Headings 40.14, 90.18 and such other headings as the Comptroller may approve)			

Part 2
Codes 103/108

Code No.		Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
			Fiscal	Excise	VAT
(1)		(2)	(3)	(4)	(5)
103	Deleted - 22.11.2000				
104	(i)	Food, specially prepared for infants (Chapters 4, 11, 16, 17, 18, 19, 20, 21 and 22)	Free	Free	9%
	(ii)	Milk substitute for infants (Heading 21.06 and such other headings as the Comptroller may approve)	Free	Free	9%
	(iii)	Baby feeding bottles	Free	Free	9%
	(iv)	Baby toiletries of the following description - -baby powder -baby oil and lotion -baby cream and cologne -baby bath and wash -baby shampoo	Free	Free	9%
	(v)	Baby wipes	Free	Free	9%
	(vi)	Baby shoes	5%	Free	9%
	(vii)	Baby cots	5%	Free	9%
	(viii)	New ready-made clothing for children (global sizes in children's category)	5%	Free	9%
105	Deleted - 9.11.2015				
106	Lifebelts, lifebuoys, protective and crash helmets and other lifesaving appliances, including components and specialised materials for servicing the said appliances and identifiable as such (Headings 36.04, 39.26, 40.16, 45.03, 45.04, 63.07, 65.06, 70.19, 70.20, 93.03 and such other headings as the Comptroller may approve)		Free	Free	9%
107	Fire engines; trailers for fire-fighting purposes; fire-extinguishers; smokehouse and smoke vents; other equipment and appliances of a specialised nature for fire-fighting purposes and identifiable as such (Headings 39.17, 40.09, 42.03, 59.09, 62.01, 62.03, 64.01, 64.02, 65.06, 68.12, 73.07, 73.11, 73.25, 74.12, 74.19, 76.09, 76.13, 82.01, 82.05, 83.07, 84.05, 84.13, 84.14, 84.24, 84.25, 84.26, 84.81, 85.31, 87.05, 87.16, 90.13, 94.05 and such other headings as the Comptroller may approve)		Free	Free	9%
108	Samples that the Comptroller is satisfied are to be used for placing orders for the importation of goods of the kind represented by the sample and are either at the time of importation or prior to delivery from Customs control of a negligible value provided that the following goods may be regarded as of negligible value : (a) consumable and non-consumable goods when one sample of any one line of goods (including sample of a set) or one sample each of the same line but in different sizes are imported, provided that the total value for duty of any one consignment does not exceed $500.00; *(Note: Column (2) of Code 108 continued on the next page)*		Free	Free	Free

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Excise		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
	(Continuation of Column (2) of Code 108)			
	(b) goods other than those covered in the preceeding sub-paragraph when mutilated by and with the consent of the importer prior to delivery from Customs control provided that the Comptroller may at his discretion direct that more than one parcel addressed to the same person or several persons be treated as a single parcel and duty assessed accordingly (Such headings as the Comptroller may approve)			
109	Deleted - 22.11.2000			
110	Goods (including components and materials used in the manufacture or repair of the said goods) imported for the use of the Blind, Deaf, Dumb and other disabled persons; parts and accessories of wheelchairs (Such headings as the Comptroller may approve)	Free	Free	Free
111	Colotomy bandages; frames for corrective spectacle and blanks for corrective spectacle lenses; contact lenses; bone and muscle protective articles of textile material (e.g. knee caps, ankle guards and the like). (Headings 39.26, 62.12, 70.15, 90.01, 90.03 and such other headings as the Comptroller may approve) That the above goods are peculiarly adapted to : (a) Correct a deformity of the human body; (b) Afford support to an abnormal condition of the human body; or (c) Substitute any part of the human body	Free	Free	Free
112	Deleted - 22.11.2000			
113	(a) Equipment and requisites for games and sports as follows : (i) Gloves for all sports considered to be a requisite for such sports (such headings as the Comptroller may approve) (ii) Boots specially designed for boxing, rugby and soccer, and spiked shoes specially designed for athletics and golf (Chapter 64) (iii) Protective head gear for boxing, cricket and rugby (Heading 65.06) (iv) Knee and ankle supports (Heading 61.17) (v) Skipping ropes (Heading 95.03) (vi) Grips for rackets or golf clubs (Headings 39.26 and 40.16)	Free	Free	9%

(Note : Column (2) of Code 113 continued on the next page)

Part 2
Codes 113/123

Code No.		Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
			Fiscal	Excise	VAT
(1)		(2)	(3)	(4)	(5)
(Continuation of Column (2) of Code 113)					
(vii)		Head or wrist bands (Heading 63.07)			
		(viii) Racket string (Heading 39.16)			
		(ix) Swimming caps (Heading 65.06)			
		(x) Running and jogging shoes			
	(b)	(i) Cricket mats and artificial lawn for outdoor sports (Chapters 39 and 57)	Free	Free	9%
		(ii) any other goods as may be approved by Comptroller	Free	Free	9%
114		Deleted - 22.11.2000			
115		Vessels as may be approved by the Comptroller subject to such conditions as he may prescribe	Free	Free	9%
		(Heading 8903.99.90)			
116		Deleted - 22.11.2000			
117	(i)	Deleted - 16.7.2021			
	(ii)	Deleted - 25.11.2011			
	(iii)	Gas-oil (diesel) having sulphur content not exceeding 500ppm	10 cents per litre	Free	9%
	(iv)	Solvent gasoline, unleaded and undyed (Item no 2710.11.19)	2 cents per litre	Free	9%
	(v)	Deleted - 16.7.2021			
118		Deleted - 22.11.2000			
119		Deleted - 22.11.2000			
120		Deleted - 22.11.2000			
121		Deleted - 22.11.2000			
122		Any goods produced or manufactured in any of the Forum Island countries or any other country as approved by the Minister	As determined by the Minister	Free	9%
123	(i)	Energy Bars	5%	Free	9%

Code No.		Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
			Fiscal	Excise	VAT
(1)		(2)	(3)	(4)	(5)
124	(i)	Plastic Bottles and other containers of a capacity not exceeding 250ml and re-sealable bags (not exceeding 150mm in length measured from bottom end to the sealing point) of a kind used by pharmacists for dispensing medicines not manufactured or available locally (Heading 39.23)	Free	Free	9%
	(ii)	Portable bed pans, chambers, spittoons, eye bath, douche cans and similar articles used for hygienic or sanitary purpose (Headings 39.24, 69.12 and 73.24)	Free	Free	9%
	(iii)	Laboratory and pharmaceutical ware of plastic (Headings 39.23, 39.26 and such other headings as the Comptroller may approve)	Free	Free	9%
	(iv)	Wedding apparels imported by the foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji	Free	Free	Free
	(v)	Galvanised purlins proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	9%
	(vi)	Rigid PVC pipes proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	9%
	(vii)	Disposable gas lighter blanks for filling gas	Free	Free	9%
	(viii)	Insulated wire, cable and other insulated electric conductors, proved to the satisfaction of the Comptroller as not been manufactured in Fiji to a specification which the Comptroller considers reasonable	5%	5%	9%
	(ix)	Disc imported in pairs (polycarbonate and dummy disc) which to the satisfaction of the Comptroller has to undergo an assembly process of bonding	Free	Free	9%
	(x)	Steel pipes, galvanised pipes, stainless steel pipes, rectangular tubing, cement, timber/wood, reinforcing bars, veneer plywood, nails and/or locally manufactured goods proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he or she considers reasonable provided the required industry standards are complied with	5%	Free	9%
125		Deleted - 22.11.2000			
126		Issued and circulated Money i.e. currencies of Fiji and any other country, banknotes, postal and money orders, promissory notes and bills of exchange - (Heading 49.07 and such other headings as the Comptroller may approve)	Free	Free	Free
127		Motor spirit used for blending pre-mixed outboard fuel	27 cents per litre	Free	9%

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
128	Kerosene for household use (Chapter 27)	Free	Free	9%
129	(a) Liquified Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar Powered Motor Vehicles	Free	Free	9%
	(b) New Hybrid vehicles for the transport of goods of heading 87.04 and new Hybrid Special Purpose Vehicles of heading 87.05	Free	Free	9%
	(c) Used or reconditioned Hybrid vehicles for the transport of goods -			
	(i) Gross vehicle weight not exceeding 3tonnes;	$625 per unit	Free	9%
	(ii) Gross vehicle weight exceeding 3tonnes but not exceeding 5tonnes;	$750 per unit	Free	9%
	(iii) Gross vehicle weight exceeding 5tonnes but not exceeding 20tonnes; or	$1,125 per unit	Free	9%
	(iv) Gross vehicle weight exceeding 20tonnes	$1,625 per unit	Free	9%
130	Auto Rickshaw (Tuk Tuk) Three Wheel Vehicles	5%	Free	9%
131	Deleted - 17.7.2020			
132	"Special Kits" for health promotion programs (as approval by the Comptroller) except posters and advertising material	Free	Free	9%
133	Neoprene diving boots	5%	Free	9%
134	Vinyl sheet pilling	Free	Free	9%
135	(i) Hybrid accumulators (batteries or hybrid battery cells)	5%	Free	9%
	(ii) Power banks	5%	Free	9%
136	Deleted - 17.7.2020			
137	Biodegradable tableware and kitchenware (plates, cups, knives, spoons, chop sticks, forks, bamboo straws, paper containers, paper cups, plates and the like)	Free	Free	9%
138	Biodegradable and environmentally friendly detergents (detergents means any substance or mixture containing soaps and/or other surfactants intended for washing and cleaning processes)	Free	Free	9%

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
139	Wind-driven ventilators	Free	Free	9%
140	Light Emitting Diodes (LED) lamps and lighting	Free	Free	9%
141	Hybrid and electric charging vessels	Free	Free	Free
142	Casket handles of plastic	Free	Free	9%

Part 3
Index

LIST OF PERSONS OR BODIES ELIGIBLE FOR

CONCESSION UNDER PART 3

Code No.	Person or Body
201A	The President and his family
201B	The Vice President
202	Deleted - Act 26/94
203	Diplomatic Missions
204	An international organisation to which the provision of Section 2 of the Diplomatic Privileges and Immunities Act apply
205	Members of a State, organisation or an agency
206	Consulates
207	Consular officers
208	Deleted - Act 26/94
209	Deleted - Act 26/94
210	A consignee of goods listed in Annexes A, B, C, D and E of the June 1950 Agreement approved by UNESCO
211	Deleted - 22.11.2000
212	A private individual
213	The concessionaire, at an approved airport
213A	Licenced Duty Free Operators at an Export Warehouse
214	Deleted - 22.11.2000
215	Registered Charitable Organisations
216	The owner, temporary owner or trustees of goods of a deceased Fiji resident
217	An international or local air service; an aerial survey enterprise for the Fiji Government
217A	A local airline involved in international air service
218) 219)	Passengers disembarking in Fiji
220	Fiji residents
221	A shipping company

Code No.	Person or Body
222	A Hospital or Medical institution
223	A University, School or other institution
224	Deleted - 22.11.2000
225	Deleted - Act 26/94
226	Deleted - 22.11.2000
227	Deleted - 22.11.2000
228	Tourists
229	Deleted - 22.11.2000
230	The Fiji Red Cross Society
231	Packaging materials for a Producer or manufacturer
231A	An approved exporter of local fresh produce
232	The importer of goods to which Section 10 of the Customs Tariff Act would apply
233	Deleted - 22.11.2000
234	Deleted - 22.11.2000
235	Existing Hotels and Resorts
235A	New Hotels and Resorts
236	A manufacturer approved by the Minister
236A	Manufacturer or producer of food grade plastic pallets approved by the Comptroller
236B	Manufacturer or producer of finished goods through assembly, mixing or blending (excluding alcoholic beverages under chapter 22 and motor vehicles under chapter 87)
237	Cable & Wireless or any other similar body approved by the Minister
238	Approved organizations (ambulance)
239	Super Yacht Operator
240	Deleted - 9.11.2015
241	Bus operators excluding mini bus operators
242	Companies involved in or with Logging Industry
243	Companies and individuals involved in or with Sugar Cane Industry
244	Companies or entities granted approval under New Short Life Investment Scheme
245	Companies or entities involved in Inter-Island Shipping
246	Companies or entities involved in Fishing Industry
247	Companies or entities involved in Prawn Industry

Code No.	Person or Body
248	Companies or entities involved in Pearl Farming
249	Deleted - 8.6.2019
250	An approved body or organization
251	An approved body or organization
252	Companies or entities involved in New Mining Industry
253	Companies or entities involved in Ship or Boat Building Industry
254	Companies or entities involved in Coachwork Building
255	Entities involved in Floriculture
256	Companies, entities and educational institutions
257	Companies or entities involved in Hydroponic Green House Farming
258	Individuals and organization
259	Deleted (8/11/2013)
260	Approved companies engaged in repacking of powdered milk
261	Approved companies involved in ICT/BOP operation
262	Approved companies involved in the production of Bio-Diesel and Ethanol
263	Companies or entities involved in importation of Energy Conservation Goods
264	Companies or entities involved in importation of Renewable Energy Goods
265	Companies or entities
266	Companies or entities involved in the importation of rice
267	Companies or entities involved in the importation of potable and refined cooking oil
268	Companies or entities involved in Beekeeping Industry
269	Companies or entities involved in Pea Processing Industry
270	Approved companies
271	Companies or entities
272	Companies, entities, organizations or individuals
273	Companies or entities
274	Approved manufacturers located outside Viti Levu

275	Companies and entities involved in the manufacturing of noodles
276	Companies and entities involved in canning and pouch packing of fish
277	Companies and entities involved in film productions
278	Companies and entities involved in processing of semi-finished products for further processing, products imported in bulk for packaging and other goods for assembly
279	Licenced Telecommunications Service Providers
280	Shooting Association of Fiji
281	Aquaculture Industry
282	International sports tournaments
283	International meetings, conventions and exhibitions
284	Companies or entities engaged in approved Government Projects
285	Government Ministries
286	Sugar Research Institute of Fiji
287	Approved taxi operators
288	Deleted - 8.6.2019
289	Sporting organisations and or affiliations
290	Approved companies under the Income Tax (Tax Free Region Incentives) Regulations 2016
291	Approved companies or entities
292	Approved companies under the Income Tax (Medical Investment Incentives) Regulations 2016
293	Approved companies under the Income Tax (Residential Housing Development Package) Regulations 2016
294	Companies or entities engaged in the manufacture of pharmaceutical products
295	Companies or entities establishing waste recycling plants
296	Companies or entities for construction of warehouses
297	Companies or entities involved in the establishment of retirement villages and age care facilities
298	Companies, entities and individuals involved in importation of goods during medical crisis

Notes

Part 3

CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES

Notes.

1.- Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2.- Subject to the provisions of Note 3 below and of any other qualifying Note to this Part, goods specified against each code number and person or body listed respectively in Columns (1) and (2), may be entered at the rates of import duty prescribed in Column (4), (5) and (6) instead of any higher rates of import duty applicable under Part 1.

3.- Application of the concessional rates of import duty under this Part is governed by the following conditions :

(a) That the concession is claimed at the time of importation or at the time of clearance from bonded warehouses by the person or body specified in Column (2);
(b) That, where applicable, the goods are of a kind answering to a name or description specified in Column (3);
(c) That any condition in Column (7) specifying the use of the goods, shall be taken, inter alia, to limit such goods to the type, kind or quantity suitable for such uses;
(d) That all conditions specified in Column (7) and any additional conditions that may be specified by the Comptroller under Note 9 are fulfilled, provided that :

(i) when any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may disallow the concession and collect the rate of duty applicable under Part 1; and
(ii) Such collection shall be without prejudice to action under any other law for the time being in force.

(e) That, where applicable in Column (8), a certificate is submitted in accordance with Notes 4 and 5 below;
(f) That the Comptroller, in his discretion, accepts goods for entry at the rates of duty under this Part;
(g) That the goods are not manufactured and available locally;

(h) The supplier is not able to respond to a request for supply within 48hours;

(i) The goods are not supplied within a period agreed by the supplier and the purchaser.

4.- Except in the case of goods which the proper officer of Customs accepts as accompanied goods, Part 3 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant item number of Column (1) of Part 1 of this Schedule. Where it is indicated in Column (8) that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form :

I hereby certify that the within mentioned goods are ◆ imported by/to be supplied to

.....
(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No..... of Part 3 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature.....

Name.....

Date..... Status.....

◆ **Delete whichever does not apply.**

Part 3
Notes

5.- The Comptroller may require the submission of specimen signatures by any person who is to sign a certificate under Column (8).

6.- Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:

(a) Be imported by or on behalf of the person or body specified in Column (2); or
(b) Not be delivered ex bond without the express approval of the Comptroller.

7.- Goods specified in Column (3) of Codes Nos. 218, 219 and 220 are to be taken not to apply to goods imported within one month of :

(a) Export under drawback from Fiji; or
(b) Export ex-bond from Fiji
(c) Goods purchased from a concessionaire at an approved airport or a licensed duty free operator at an Export Warehouse in Fiji.

8.- For the purposes of Codes Nos. 219 and 220, the expressions 'personal effects' and 'household effects' are to be taken not to apply to boats, firearms, motor vehicles, motor cycles, motor scooters, cigarettes, cigars, tobacco and alcoholic beverages.

9.- Notwithstanding the conditions specified in column (7) of Code Nos. 201 to 240, the Comptroller may impose additional conditions for the protection of the revenue.

10.- The disposal or use of approved goods in column (3) for the purposes other than that for which the concession is granted be subject to the conditions as provided for in Section 17 of the Customs Tariff Act 1986.

Part 3
Codes 201A/203

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
201A	The President and his family	All goods	Free	Free	Free	That the goods are for the use of the President and his family forming part of his household	(i) The President, his Secretary or his Aide-de Camp, in the case of unaccompanied goods (ii) Certificate not required in the case of accompanied goods
201B	The Vice President	All goods	Free	Free	Free	That the goods are for the use of the Vice President and his family forming part of his household	(i) The Vice President or his Secretary in case of unaccompanied goods (ii) Certificate not required in case of accompanied goods
202	Deleted - Act 26/94						
203	(i) Diplomatic missions of the States to which the Minister may from time to time, by order, accord privileges specified in Article 36 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a)That the goods are for the official use of the diplomatic Mission; (b)That the Minister may determine the term and conditions on which the privileges may be enjoyed	The heads of the missions or such other persons as the Comptroller may approve
	(ii) (a) Diplomatic agents of the missions falling within (i) above and upon whom the Minister may from time to time, by order, confer the privileges specified in Article 36 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a)That the goods are for personal use of the persons specified in column (2); (b)That the persons specified in column (2) are not nationals of or permanently resident in Fiji;	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods

(Note: Code 203 continued on the next page)

Part 3
Code 203

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 203)							
	(b) Members of the families of the persons in (a) above forming part of their households					(c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	
	(iii) (a) Members of the Administrative Staff of the Missions falling within (1) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 37 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Fiji; (c) That the persons specified in column (2) are not nationals of or permanently resident in Fiji; (d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) employed by the missions, for their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
	(b) Members of families of persons in (a) above forming part of their households						

Part 3
Codes 204

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
204	(i) International organisations to which the Minister may from time to time, by order, accord all such priviledges and immunities as are specified in the Second Schedule to the Diplomatic Privilege Immunities Act, 1971	All goods	Free	Free	Free	(a) That the goods are directly imported by the organisations for their official use in Fiji; (b) That the concessions are subject to such conditions as the Minister responsible for Finance may determine for the protection of revenue	The chief representative or such other persons as the Comptroller may approve
	(ii) (a) Representatives, members of the Committees, high officers and persons on missions of the International organizations falling within (1) above and upon whom the Minister may from time to time, by order, confer the priviledges and immunities specified in the Third Schedule to the Diplomatic Privileges and Immunities Act, 1971 (b) Members of the families of the persons in (a) above forming part of their households provided that they are not nationals of or permanently resident in Fiji	All goods	Free	Free	Free	That the goods are for personal use of the persons specified in column (2)	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods

(Note: Code 204 continued on the next page)

Part 3
Codes 204/205

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 204)							
	(iii) All other persons employed in Fiji by the organization falling within (i) above and the members of of the families forming part of their respective households provided that they are not nationals of or permanently resident in Fiji	Furniture and household effects	Free	Free	Free	(a) That the goods are imported within the six months of first taking up post in Fiji; (b) That the concession to be subject to compliance with such conditions as the Minister responsible for Finance may determine for the protection of revenue	The persons specified in column (2) in the case of their own unaccompanied goods
205	(i) (a) Members of a State, an organization or an agency to which the Minister may from time to time, by order, accord immunities and privi-ledges specified in the Eighth Schedule of the Diplomatic Privileges And Immunities Act, 1971	(i) Furniture and household effects inclu-ding one motor vehicle per family	Free	Free	Free	(a) That the goods eligible for concession under para (i) of column (3) are imported within six months from the time of first taking up post in Fiji;	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accom-panied goods
		(ii) Professio-nal and technical equipment of persons specified in para (i) of column (2)	Free	Free	Free	(b) That the goods eligible for concession under para (ii) of column (3) are for use by such persons in connection, with their duties in Fiji;	

(Note: Code 205 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 205)							
	(b) Members of the families of the persons in (a) above					(c) That the concession to be subject to compliance with such conditions as the Minister responsible for Finance may determine for Protection of revenue	
	(ii) (a) Persons upon whom the Minister may from time to time, by order, accord such of the immunities and priviledges set out in the Eighth Schedule of the Dip-Lomatic Privileges And Immunities Act, 1971 as may be specified in the order	(i) Furniture and household effects, including one motor vehicle	Free	Free	Free	(a) That the goods eligible for concession under para (i) of column (3) imported within six months from the time of first taking up post in Fiji;	The person specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods
		(ii) Professional and technical equipment of persons specified in para (ii) column (2)	Free	Free	Free	(b) That the goods eligible for concession under para (ii) of column (3) are for use by such persons in connection with their duties in Fiji	
	(b) Members of the families of the persons in (a) above						
206	(i) Consular Posts headed by Career Consular Officers to which the Minister may from time To time, by order, accord Privileges specified in Article 50 in the First Schedule to the Consular Privilege and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for official use of Consular Posts; (b) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The heads of the posts or such other persons as the Comptroller may approve

(Note: Code 206 continued on the next page)

Part 3
Code 206

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 206)							
	(ii) (a) Career Consular Officers of the posts falling within (i) above upon the Minister may from time to time, by order, confer the privileges specified in Article 50 in the first Schedule to the Consular privileges and Immunities Act (b) Members of the families of the persons in (a) above forming part of their households	All goods	Free	Free	Free	(a)That the goods are for personal use of the persons specified in column (2); (b) That the persons specified in column (2) are not nationals of or permanently resident in Fiji; (c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
	(iii) (a) Persons employed in the administrative and technical service of the posts falling in (i) above upon whom the Minister may from time to time, by order confer the privileges specified in Article 50 in the First Schedule to the Consular Privileges and Immunities Act (b) Members of families of the persons in (a) above forming part of their households	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Fiji; (c)That the persons specified in column (2) are not nationals of or permanently residents in Fiji; (d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) employed by the posts, for their own unaccompanied goods of or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
207	Consular Posts headed by Honorary Consular Officers	Coats-of-arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equipment and similar articles	Free	Free	Free	(a) That the goods are for official use of the Consular Posts; (b) That the goods are supplied by or at the instance of the sending State	The Honorary Consular Officers
208	Deleted - Act 26/94						
209	Deleted - Act 26/94						
210	A person or body to whom goods specified in column (3) are consugned	Books, publications, documents and educational, scientific and cultural materials listed in Annexes A,B,C,D and E to the Agreement (approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation at Florence in June 1950) on the importtation of educational, scientific and cultural materials	Free	Free	9%	(a) That the goods are the products of a contracting state to the Agreement specified in column (3) : (b) That any conditions laid down in the Annexes specified in column (3) shall apply	The person or body to whom the the goods are consigned

Part 3
Codes 211/212

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
211	Deleted - 22.11.2000						
212	A private individual	All goods (except liquor and tobacco)	Free	Free	Free	(a) That the value of duty for such goods does not exceed FJD$2,000.00; (b) That the goods are imported by sea freight, parcel post or air freight : (c) That the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially: (d) That the goods imported are eligible under the Customs (Prohibited Imports and Exports) Regulations 1986. (e) That the proper officer may, at his or her discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases duty shall be assessed accordingly.	Certificate not required

Part 3
Code 213

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
213	The concessionaire	All goods	Free	Free	9%	(a) That the concessionaire shall be approved by the Minister to sell by retail in the Customs Area at an approved airport or seaport; (b) That the goods shall be exported as a result of retail sale immediately prior to their departure to persons about to leave Fiji by air from an approved airport, by sea from an approved seaport; or, that the goods shall be deemed to have been imported in to the country as a result of retail sale to bona-fide passengers immediately after final disembarkation in Fiji at an approved airport or seaport; (c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose; (d) That the concessionaire is required to pay the duty on all goods missing, damaged, or any other deficiencies found in stock at the packing store or at dispatch and sale centres.	The concessionaire

Part 3
Code 213A/213B

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
213A	Licenced Duty Free Operators at an Export Warehouse	All approved goods	Free	Free	9%	(a) That the duty free Operator shall be approved by the Comptroller to sell by retail from a licenced export warehouse (b) That the goods shall be exported as a result of a retail sale from a licenced export warehouse within five (5) days of the departure to persons leaving Fiji from an approved airport or seaport (c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose (d) That the duty free operator is required to pay the duty on all goods missing, damaged, or any other deficiencies found in stock at the packing store or at the dispatch and sale centres.	The licencee
213B	Licensed downtown duty free shops	All goods approved by the Comptroller	Free	Free	9%	(a) That the downtown duty free shop owner shall be approved to sell by the retail; (b) That the goods shall be exported as a result of a retail sale from a licensed downtown duty free shop prior to the departure of a person leaving Fiji from an approved airport or seaport;	

(Note: Code 213B continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 213B)						(c) That the removal from bond, storage display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose; (d) That the downtown duty free owner is required to pay the duty on all goods missing, damaged or any other deficiencies found in stock at the packing store or at the dispatch and sale centres.	
214	Deleted - 22.11.2000						
215	Registered Charitable and Religious Organisations	Goods as approved by the Comptroller	Free	Free	Free	(a) That the goods are a gift to or are imported by or on behalf of an organisation specified in column (2) (b) That the goods are distributed free to hospital patients and persons in need of support. or are used for the the free treatment,assistance or education of such persons.	The person approved by the Comptroller
215A	Approved entities and individuals	Any goods, material or equipment determined by the Minister responsible for Finance as necessary for the purposes of humanitarian aid, natural disaster relief and recovery from a natural disaster declared in accordance with	Free	Free	Free	(a) That the goods are a donation to or are imported by or on behalf of an organization or individuals approved under Column (2); (b) That the goods are for free distribution to the persons in need of support and assistance; (c) That the goods are not for re-sale and are used exclusively for the purposes the concession is granted;	

(Note: Code 215A continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 215A)							
						(d) That the disposal or use of the goods for the purpose other than that for which concession is granted subject to the conditions laid pursuant to Section 11A of the Customs Tariff Act 1986.	
		Section 17 of the Natural Disaster Management Act 1998					
216	The owner, temporary owner or trustee	All goods (including Human Remains)	Free	Free	Free	That the goods were the personal property of a Fiji resident who died whilst temporarily absent from Fiji, and are not intended to be used for purposes of trade and became the property of the owner, temporary owner or trustee under the will or the intestacy of the deceased resident, at the time when the owner, temporary owner or trustee is resident in Fiji	The owner, temporary owner or trustee
217	Any international air service; any local air service; (for flights within Fiji), approved by the Minister responsible for Civil Aviation; an aerial survey enterprise for the Government of Fiji; any other organization approved by the Minister responsible for Civil Aviation	(i) Aircraft;	Free	Free	9%	(a) That the goods specified in paragraph (i) of column (3) are solely for use on an international air service , any local air service (for flight within Fiji) or an aerial survey enterprise for the Government of Fiji;	The person approved by the Comptroller
		(ii) Aircraft equipment (other than stores and spare parts of a removable nature, (including first aid and survival equipment);	Free	Free	9%	(b) That the goods specified in paragraph (ii) of column (3) are solely for use or available for use on board an aircraft during flight;	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 217)							
		(iii) Aircraft stores consisting of articles of a readily consumable nature including commisarry supplies, except that in the case of local air service flights within Fiji, or aerial survey flights, such stores shall not include food, drink, cigars, cigarettes and tobacco; nature	Free	Free	9%	(c) That the goods specified in paragraph (iii) of column (3) are solely to be used on board an aircraft during flight;	
		(iv) Ground equipment consisting of articles of a specialised nature and parts thereof, including testing equipment and cargo and passenger handling equipment;	Free	Free	9%	(d) That the goods specified in paragraph (iv) of column (3) are solely for use in the maintenance, repair and servicing of an aircraft on the ground;	
		(v) Spare parts consisting of articles of a repair or replacement nature, including engines and propellers;	Free	Free	9%	(e) That the goods specified in paragraph (v) of column (3) are solely for incorporation in an aircraft;	
		(vi) Oils, fuels, greases and cooling agents and articles used in the production of cooling agents; and	Free	Free	9%	(f) That the goods specified in paragraph (vi) of column (3) are solely for use in an aircraft or for the production of aircraft cooling agents;	
		(vii) Books, forms, labels, tags and similar items	Free	Free	9%	(g) That the goods specified in paragraph (vii) of column (3) are solely for use in direct connection with the entry and clearance of aircraft and	

(Note: Code 217 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 217)							
						the passenger and freight business of the air service; and (h) That all goods specified in column (3) shall be subject to such security conditions as the Comptroller may impose	
217A	A local airline involved in international air service as approved by the Minister responsible for civil aviation	(i) Aircraft paints, paint thinner and paint hardener; (ii) Aircraft cleaning chemicals (various specialized chemicals for aircraft cleaning for e.g. lavatory chemical, sink cleaning, etc; (iii) Aircraft adhesives and sealants (various to be used on board); (iv) Aircraft disinfection spray-aerosol and liquid (for fumigation and disinfectant purposes); (v) Aircraft biocide Chemicals (used to clean aircraft fuel tank to eliminate fungus); (vi) Aircraft seat cover material- fabric and leather (vii) Aircraft decals and placards (signage used on the aircraft);	Free	Free	9%	(a) The goods shall be used by a local airline approved for scheduled international flights; (b) That the goods mentioned in column 3 may be subject to such conditions as the Comptroller may impose; (c) Goods are not for re-sale; (d) Goods shall be used directly for the purposes the concession is granted.	The person approved by the Comptroller

(Note: Code 217A continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 217A)							
		(viii) Aircraft pre-mask spray set (stencils for aircraft logo, design etc);					
		(ix) Aircraft manual-books and compact discs;					
		(x) In-flight audio-tapes, compact discs and on-board media loaded drives;					
		(xi) Aircraft fuel tank treatment kits(to check fuel samples before and after biocide cleaning);					
		(xii) Oil samples kit;					
		(xiii) Water finding paste (to test for any leakages). Comes in a form similar to "plasticine" or "crystals";					
		(xiv) All kinds of tapes used for aircraft maintenance (Aluminium Tapes, Ducting Tape, High Speed Tape etc);					
		(xv) Grease for aircraft Servicing.					
218	A bona fide passenger finally disembarking in Fiji	(i) Cigarettes, not exceeding 200 sticks; or	Free	Free	Free	(a) (i) That the goods are not for sale; and	Certificate not required
		(ii) Cigars, not exceeding 200g net weight; or	Free	Free	Free	(ii) That the goods are accompanied, at the time of final disembarkation by the passenger; or, the goods are purchased immediately after final disembarkation in Fiji by the passenger;	

(Note: Code 218 continued on the next page)

Part 3
Code 218

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 218)							
		(iii) Tobacco, not exceeding 200 g net weight; or	Free	Free	Free	(b) That in the case of goods specified in paragraph (i) to (viii) of column (3) the age of the passenger shall not be less than eighteen years	
		(iv) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200 g; and	Free	Free	Free		
		(v) Spirituous liquors, not exceeding 2.25 litres; or	Free	Free	Free		
		(vi) Wine, not exceeding 4.5 litres or;	Free	Free	Free		
		(vii) Beer, not exceeding 4.5 litres or;	Free	Free	Free		
		(viii) Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph;	Free	Free	Free		
		(ix) Other dutiable goods, not exceeding F$2000.00 in value; and	Free	Free	Free		
		(x) Deleted-Act 27/96					
		(xi) Other dutiable goods not exceeding F$2,000.00	Free	Free	Free	That the provision specified under paragraph (xi) is only for the Holders of Gold Card issued by the Fiji Revenue and Customs Authority	

Part 3
Code 218A

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
218A	Crew allowance for international commercial scheduled flight	(i) Cigarettes, not exceeding 200 sticks;	Free	Free	Free	(a) That the allowance is for an approved crew member of the international commercial scheduled flight; (b) That the allowance is claimed on the agreed quarterly basis; (c) That the allowance is properly documented for reference purposes; (d) That the allowance is for the crew members' personal use and not for gifts or re-sale; (e) That the disposal or use of the goods for purposes other than that for which this concession is granted be subject to section 17 of the Customs Tariff Act 1986.	No certificate required
		(ii) Cigars, not exceeding 200g net weight;	Free	Free	Free		
		(iii) Tobacco, not exceeding 200g net weight;	Free	Free	Free		
		(iv) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200;	Free	Free	Free		
		(v) Spirituous liquors, not exceeding 2.25 litres;	Free	Free	Free		
		(vi) Wine, not exceeding 4.5litres;	Free	Free	Free		
		(vii) Beer, not exceeding 4.5litres	Free	Free	Free		
		(viii) Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph;	Free	Free	Free		
		(ix) Other dutiable Goods, not exceeding F$2,000 in value.	Free	Free	Free		

Part 3
Codes 219/219A

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
219	A bona fide passenger finally disembarking in Fiji	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are : (a) Owned by the passenger at the time of his arrival in Fiji and are for his personal (b) Not intended as gifts or for sale or exchange; (c) Used prior to importation; (d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger; (e) Are of a kind and of a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to carry in his baggage	(i) The passenger in the case of unaccompanied goods (ii) Certificate not required in case of accompanied goods
219A	A bona fide passenger finally disembarking in Fiji	Unaccompanied luggage (except liquor, cigarettes)	Free	Free	Free	(a) That the value of such goods does not exceed F$2,000; (b) That any excess over F$2,000 is to be paid by the passenger at the time of clearance of the unaccompanied luggage; (c) That the goods are addressed specifically to the passenger at the time of their arrival into Fiji and are for their personal use; (d) Not intended for gifts and sale; (e) Not imported into Fiji 3 months after the final disembarkation of the passenger.	The passenger

Part 3
Codes 220

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
220	(i) Any person taking Up initial permanent residence in Fiji; and (ii) Any person(s) on work permit in Fiji	Household effects	Free	Free	Free	That the goods are : (a) Owned by a person specified in column (2) at the time of his arrival in Fiji and are for his personal use;	(i) The person taking up initial residence or the returning resident in the case of unaccompanied goods (ii) Certificate not required in case of accompanied goods
	(iii) Any returning resident of Fiji	(i) Used household effects	Free	Free	Free	(b) Not intended as gifts or for sale or exchange; (c) In the case of persons specified in paragraph (ii) of column (2), used and been in the possession of such persons for a period of at least 12 months prior to their departure for Fiji; (d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger; (e) The used vehicle (diesel, petrol, LPG, CNG, solar, electric) must be EURO 4 compliant. In the case of hybrid vehicles, the vehicle must be 5 years or less from the year of manufacture and EURO 4 compliant; (f) Are for the person(s) on work permit issued by The Department of Immigration of Fiji for a period of 12 months or more.	
		(ii)Only 1 used motor vehicle per family	Free	Free	Free	(a) The person should prove to the satisfaction of the Comptroller that he/she is returning to Fiji permanently. (b) The person should have a valid visa.	

(Note: Code 220 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 220)						(c) The vehicle must be owned and used by the person for a period of 12 months or more. (Documentary evidence such as registration papers, insurance documents, sales/purchase invoices, etc required) (d) The vehicle must be imported into Fiji within 12 months from the date of arrival of the person in Fiji. (e) The used vehicle (diesel, petrol, LPG, CNG, solar, electric) must be EURO 4 compliant. In the case of hybrid vehicles, the vehicle must be 5 years or less from the year of manufacture and EURO 4 compliant; (f) That the concession be subject to such other conditions as the Comptroller may impose. (g) That the disposal or use of goods for purposes other than that for which concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
221	A Shipping Company	Books, forms, labels, tags, plastic seals, bolt seals, dangerous goods stickers and similar items	Free	Free	9%	That the goods are solely for use in direct connection with the entry and clearance of ships and the passenger and freight business of the shipping company	The person approved by the Comptroller
222	A hospital or medical institutions	Medical, hospital, surgical, dental and other goods, approved by the Comptroller	Free	Free	Free	That the goods specified in column (3) are solely for medical, surgical or dental purposes, or for use in a hospital or medical institutions approved by the Permanent Secretary for Health	Hospitals-The Medical Superintendent or Medical Institutions-The Financial Controller/Clinical Doctor

Part 3
Code 223/223A

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
223	An University, school and other educational institution	Teaching aids, educational printed matter, pre-recorded educational material, computers for computer labs and multimeadia equipment and any other teaching related goods as may be approved by the Comptroller	Free	Free	Free	(a) That the goods are solely for use in the teaching (including physical training) of students or solely for use in a research programme (b) That the goods are for the official use of the approved organistion, are not intended for sale or to be otherwise disposed of and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of the goods for purposes other then that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act (d) That the concession be subject to such other conditions as the Comptroller may impose	The Registrar of the University, Principal of the school and other educational institutions
223A	Fiji Airways Aviation Academy	Training and educational materials, spare parts and other items specifically for the education of trainees	Free	Free	9%	(a) That the goods are to be used solely by the Fiji Airways Aviation Academy for the purposes of the Fiji Airways Aviation Academy; (b) That the goods are not to be used for other purposes; (c) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986; (d) That the concession be subject to such other conditions as the Comptroller may impose.	The person approved by the Comptroller

Part 3
Codes 224/230

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
224	Deleted - 22.11.2000						
225	Deleted - Act 26/94						
226	Deleted - 22.11.2000						
227	Deleted - 22.11.2000						
228	Bona Fide Tourists	Ships and aircrafts	Free	Free	Free	(a) That the vessel or aircraft is imported solely for pleasure cruising in the Fiji Islands for a period not exceeding eighteen (18) months; (aa) That the Comptroller may, due to unforeseen circumstances, extend the time limit specified in paragraph (a), for further period not exceeding 6 months; (b) That the vessel or aircraft is accepted by the Comptroller for entry under Code 228 subject to any further conditions he may specify; (c) That the disposal or use of the vessel or aircraft for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act	The owner or master
229	Deleted - 22.11.2000						
230	The Fiji Red Cross Society	Goods as approved by the Comptroller	Free	Free	9%	That the goods are solely for the use of the Society in Fiji	The person approved the Comptroller

Part 3
Code 231

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
231	A producer or manufacturer in Fiji	Containers and other packaging goods including labels of the following description for use in packing, commercial conveyance or putting up for sale goods which are not produced or manufactured in Fiji: (i) Plastic (Chapter 39) (ii) Paper (headings Nos. 48.19 and 48.21) (iii) Ceramics (heading No. 69.09) (iv) Glass (heading No. 70.10) (v) Ferrous metal (heading73.10) (vi) Aluminium (heading 76.12) (vii) Stoppers, crown corks, etc (heading No. 83.09) (viii) Compressed gas cylinders and similar pressure containers of iron, steel or aluminium of a kind ordinarily used for the transport of gases or liquids under pressure and not specially designed to be an integral	Free	Free	9%	(a) That the goods specified in paragraph (i) to (ix) and any pother goods which the Comptroller may from time to time determine are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable; (b) That the expression `containers and other packaging goods' in the first paragraph of column (3) of this Code shall apply to goods used in the manufacturing process and is not to be taken to include goods (other than bread wrappers) used by shops, supermarkets, restaurants and the like for packaging or displaying Fiji produce at the point of sale. Further the expression shall not be taken to include general purpose items such as strappings, strings, seals, clips and the like; (c) That the expression goods which are produced or manufactured in Fiji' in the first paragraph of column 3 of this code is not to be taken to include imported goods which are being packed, repacked or labelled	The producer or manufacturer

(Note: Code 231 continued on the next page)

Part 3
Code 231/231B

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 231)		part of a machine or appliance (headings Nos. 73.11 and 76.13) (ix) Other packaging goods classifiable under headings 40.05, 40.06, 40.16, 44.21, 45.03, 45.04, 48.22, 48.23, 58.01, 73.26, 76.09 and such other headings as the Comptroller may from time to time approve					
231A	An approved exporter of local fresh produce	Approved packaging materials for packing of Fiji fresh produce or Fiji origin fish for export only	Free	Free	9%	(a) That the exporter is approved for the export of Fiji grown produce or Fiji origin fish; (b) That the packaging materials are not manufactured and available locally in terms of specifications and quality; (c) That the imported packaging materials shall not be for re-sale purposes; (d) Section 17 of the Act shall be invoked in case of breach of duty concession.	The person approved by the Comptroller
231B	An approved importer or exporter of locally manufactured/produced goods	Approved innovative packaging for the package of locally manufactured/produced goods	Free	Free	9%	(a) That the goods are solely for the packaging of locally produced/manufactured goods; (b) That the goods are not for retail sale; (c) That the innovative packaging materials are not manufactured and available locally in terms of specifications and quality;	The person approved by the Comptroller

(Note: Code 231B continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 231B)						(d) That the disposal of the goods Imported under this concession shall Be subject to Section 17 of the Customs Tariff Act 1986.	
232	A person or any organisation	Goods approved by the Minister for entry at reduced duty rates under the provisions of Section 10 of the Customs Tariff Act	As determined by the Minister	Free	9%	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act; (c) That the concession be subject to such other conditions as the Minister may impose	The person approved by the Comptroller
233	Deleted - 22.11.2000						
234	Deleted - 22.11.2000						
235	Existing hotels and Resorts	Building materials, furnishings and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment/ utensils and outdoor equipment	Free	Free	9%	(a) That the hotel/resort is registered as a hotel/ resort in Fiji; (b) That hotel/resort renovation/refurbishment project is approved by the Comptroller; (c) That the hotel/resort seeking duty concession makes a written submission to the Comptroller with the details of works to be carried out with other relevant particulars;	The person approved by the Comptroller

(Note: Code 235 continued on the next page)

Part 3
Codes 235

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 235)						(d) That the Comptroller grants a written approval for approved goods to be cleared under duty concession; (e) That the goods are not manufactured and available locally; (f) That the goods will be used for the construction or equipping of the hotel/resort and which are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he or she considers reasonable; (g) Any other conditions as the Comptroller may require from time to time; (h) That the goods are specifically for the purposes with which the concession is granted; (i) That the goods are not for re-sale; (j)That the disposal or use of the goods for purposes other than that for which concession is granted be subject to Section 17 of the Customs Tariff Act 1986; (k) That this concession is valid from 1 August 2021 to 31 December 2022.	

Part 3
Code 235A/236

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
235A	New hotels and resorts granted approval under Short Life Investment Package (SLIP) as per the Income Tax (Hotel Investment Incentives) Regulations 2016	Building materials, furnishings and fittings equipment including front office equipment, room amenities, kitchen and dining room equipment and utensils, specialised water sports, equipment e.g. water bikes and other similar goods that are not manufactured and available in Fiji	Free	Free	9%	(a) That the hotel and resort is approved under SLIP; (b) That the actual commencement is within 2 years from approval issued by Comptroller; (c) That the goods will be used for the establishment of the project as per Income Tax (Hotel Investment Incentives) Regulations 2016 and which are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he or she considers reasonable; (d) That the goods are used exclusively for the purpose of which the concession is granted; (e) That the goods are not for resale; (f) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller
236	Manufacturer or Producer approved by the Comptroller	(i) All goods other than machinery equipment and motor vehicles (including parts and materials) of the approved goods falling under chapter 82, 83 84, 85, 86, 87, 88 89, 90, 91, 92, 93 94, 95, 96 of the Harmonised System	Free	Free	9%	(a)That the materials are to be used by the manufacturer in the manufacture of the approved goods; (b) That the materials are to be used by the manufacturer in the manufacture of the approved goods; (c) That the machinery is to be used by the manufacturer in manufacture of approved goods.	The person approved by the Comptroller
		(ii) All goods used as raw materials in the manufacture of excisable products	Free	Free	9%		

(Note: Code 236 continued on the next page)

Part 3
Code 236/236B

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 236)							
		(iii) Machinery, equipment and accessories in the manufacture of goods	Free	Free	9%		
236A	Manufacturer or producer approved by the Comptroller	Food grade plastic pallets	Free	Free	9%	(a) That the food grade plastic pallets are used by approved food manufacturers and approved fish exporters; (b) That the food grade plastic pallets are used directly in the factory and export of approved goods; (c) That the food grade plastic pallets are not for re-sale purposes; (d) That the goods shall be used for the purposes the concession is granted.	The person approved by the Comptroller
236B	Manufacturer or producer approved by the Comptroller for the processing of finished goods through assembly, mixing or blending, (excluding alcoholic beverages under chapter 22 and motor vehicles under chapter 87)	Goods approved for assembly, mixing or blending	3%	Free	9%	(a) That there is sufficient processing of the goods in Fiji; (b) That the finished goods obtained must meet the value added criteria of not less than 25% of the factory cost of the final good (represented by qualifying criteria); (c) That the finished goods must meet the industry standards for use in Fiji; (d) That the goods imported for the assembly, mixing or blending are to be used exclusively for the purpose for which concession is granted and not for re-sale;	The person approved by the Comptroller

(Note: Code 236B continued on the next page)

Part 3
Codes 236B/239

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 236B)							
						(e) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
237	Approved companies for International cable laying and maintenance	Instruments apparatus, machinery and materials	Free	Free	Free	(a) That the goods are necessary for the installation, maintenance, repair, extension and the operation of radio telephonic apparatus in the Cable & Wireless Station; (b) That the goods are exclusively for use in operation of radio telecommunication services and not for sale or disposal otherwise without the prior approval of the Comptroller.	Manager of the approved Organisation as authorised by the Comptroller
238	Deleted - 17.7.2020						
239	Super Yacht Operator as Holder of currently valid Permit.	Super Yacht	Free	Free	Free	(a) That the Super Yacht is imported solely for contracted cruising in the Republic of Fiji for a period not exceeding six (6) months; (b) That the Super Yacht is accepted by the Comptroller for entry under Code 239 subject to any further condition he may specify; (c) That the Comptroller may extend the approved period for 2 further periods of 6 months each but not exceeding 18 months.	The owner or master

(Note: Code 239 continued on the next page)

Part 3
Codes 239/242

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 239)						(d) That the disposal or use of the Super Yacht for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act.	
240	Deleted – 9.11.2015						
241	Bus operators excluding mini bus operators	(i) New chassis fitted with engine for body building purposes and new bus engines for replacement of old buses	Free	Free	9%	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act.	The person approved by the Comptroller
		(ii) Identifiable fixtures & components	Free	Free	9%		
		(iii) Ticketing machines and ticketing machine parts	Free	Free	9%		
		(iv) Printers and e-ticketing rolls	Free	Free	9%		
242	Companies involved in or with Logging Industry	New cab & chassis	5%	Free	9%	(a) That the vehicle to be purchased as cab & chassis and converted into logging truck to the satisfaction of the Comptroller; (b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck cannot be used for any other purpose other than logging;	The person approved by the Comptroller

(Note: Code 242 continued on the next page)

Part 3
Codes 242/244

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 242)							
						(c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
243	Companies and individuals involved in or with sugar cane industry	New cab & Chassis	5%	Free	9%	(a) That the vehicle to be purchased as cab & chassis and converted into cane truck to the satisfaction of the Comptroller; (b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck is suitable for transporting cane; (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	The person approved by the Comptroller
244	Companies or entities granted approval under New Short Life Investment Scheme	Capital goods as defined in the Income Tax (Hotel Investment Incentives) Regulations 2016	Free	Free	9%	(a) That a provisional approval for SLIP is required from the Ministry of Finance; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted;	The person approved by the Comptroller

(Note: Code 244 continued on the next page)

Part 3
Codes 244/245

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 244)							
						(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
245	Companies or entities involved in Inter-Island Shipping	(i) Gas-oil(diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31)	Free	Free	9%	(a) That the goods are directly used in vessels approved for Inter-Island Shipping; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted; (c) That the disposal or use of goods for the purposes other than that for which the concession is granted is subject to the conditions laid down in Section 17 of the Act; (d) In addition to the conditions in paragraphs (a) to (c), for the purposes of column 3 (viii), that the marine paint is not manufactured and available locally as per the specifications and quality.	The person approved by the Comptroller
		(ii) Residual fuel oil (HS 2710.11.39)	Free	Free	9%		
		(iii) Mooring ropes between 56mm to 76mm in diameter	5%	Free	9%		
		(iv) Spare parts for commercial inter-island shipping vessels	Free	Free	9%		
		(v) Identifiable fixtures and components for commercial inter-island shipping vessels	Free	Free	9%		
		(vi) New, commercial inter-island passenger and cargo vessels	Free	Free	9%		
		(vii) Used commercial inter-island passenger and cargo vessels	Free	Free	9%		
		(viii) Marine paint	15%	Free	9%		

Part 3
Codes 246/248

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
246	Companies or entities involved in Fishing Industry	(i) Gas-oil (diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31)	2 cents per litre	Free	9%	(a) That the goods are directly used for fishing industry; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted; (c) That the disposal or use of goods for purposes other than that for which the conditions laid down in Section 17 of the Customs Tariff Act.	The person approved by the Comptroller
		(ii) Specialised fishing gear & equipment	Free	Free	9%		
		(iii) Specialised fishing vessel	Free	Free	9%		
		(iv)Fish baits	Free	Free	9%		
247	Companies or entities involved in Prawn Industry	(i) Prawn Larvae	Free	Free	9%	(a) That the goods are directly used for prawn farming industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Prawn feed	Free	Free	9%		
		(iii) Lime	Free	Free	9%		
		(iv) Formalin	Free	Free	9%		
248	Companies or entities involved in Pearl Farming	(i) Rope specifically (DAN lines – 6mm, 10mm, 12mm, 16mm and 24mm)	Free	Free	9%	(a) That the goods are directly used for pearl farming industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Floats – 300mm	Free	Free	9%		
		(iii) Mono filament- 100mm	Free	Free	9%		
		(iv) Spat collector lines	Free	Free	9%		
		(v)Protective plastic mesh	Free	Free	9%		

(Note: Code 248 continued on the next page)

Part 3
Codes 248/250

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 248)							
		(vi) Panel and pocket nets	Free	Free	9%		
		(vii) Scientific equipment: • Bag filter vessel and bag • filters • UV sterilizer • Chemicals (for hatchery)	Free	Free	9%		
249	Deleted – 8.6.2019						
250	An approved body or organization	National team uniform (jerseys, shorts, socks, track suits and jumpers)	Free	Free	9%	(a) That consent and purchase order from parent body such as FRU, FFA etc is required (b) That the goods are for the players representing the national team (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

Part 3
Codes 251/252

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
251	An approved body or organization	Club and school team uniform (jerseys, shorts and socks)	Free	Free	9%	(a) That confirmation from the District Association that the club is affiliated with the association (b) That the goods are directly used for club and school team uniform (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
252	Companies or entities involved in Mining Industry or mining exploration	(i) Machineries and specialised equipment (except hand tools of a kind for general- purpose use)	Free	Free	9%	(a) That the goods are solely to be used in mining work (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Motor vehicles and mobile equipment (except parts & accessories) falling under tariff items : 8430.50.10, 8430.61.10, 8704.10.10, 8705.10.10, 8705.20.10, 8705.90.10, 8716.39.10, 8716.40.10, 8704.23.30	Free	Free	9%		

Part 3
Codes 253/255

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
253	Companies or entities involved in Ship or Boat Building Industry	(i) Identifiable fixtures, fittings and components	Free	Free	9%	(a) That the goods are solely to be used in ship or boat building industry	The person approved by the Comptroller
		(ii) Approved raw materials	Free	Free	9%	(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
254	Companies or entities involved in Coachwork Building	(i) New chassis fitted with engine for body building purposes	Free	Free	9%	(a) That the goods are solely to be used in coachwork building (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Identifiable fixtures and components	Free	Free	9%		
255	Entities involved in Floriculture	(i) Seedling trays, oasis for flower arrangements and sarlon cloths	Free	Free	9%	(a) That the goods are solely to be used in floriculture (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Planting media or any other goods related to floriculture as may be approved by the Comptroller	Free	Free	9%		

Part 3
Codes 256/260

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
256	Deleted – 16.7.2021						
257	Companies or entities involved in the importation of hydroponic and greenhouse goods	Goods and accessories specifically used for hydroponic and greenhouse farming	Free	Free	9%	(a) That the concession is reflected in the price of the goods when imported for retail sale	The person approved by the Comptroller
258	Individuals and organization	Trophies, medals, ribbons and similar items imported without commercial advertisement of any kind and not for retail sale	Free	Free	9%	(a) That the goods have been won or awarded as a prize (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
259	Deleted – 8.11.2013						
260	Deleted – 9.11.2015						

Part 3
Codes 261/263

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
261	(a) Approved companies involved in ICT/BOP operation (b) ICT accredited Training Institutions and ICT start ups involved in the application design and software development	Computer, computer parts & accessories, specialized plant, equipment & fittings, and specialized furniture and any other goods imported for the purpose of ICT	Free	Free	9%	(a)That the goods are solely to be used in ICT/BOP business operation (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
262	Approved companies involved in the production of Bio-Diesel and Ethanol	(i) Machinery for initial establishment of the factory	Free	Free	9%	(a) That the goods are solely to be used in the production of bio-diesel and ethanol (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Chemical required for the bio-fuel production	Free	Free	9%		
263	Companies or entities involved in importation of Energy Conservation Goods	The following Energy conservation goods: (i) Energy efficient lamps with ratings less than 25 watts (excludes 25 watts)	Free	Free	9%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Fluorescent tubes and bulbs less than 25 watts (excludes 25 watts) excluding bulbs and tubes used for motor	Free	Free	9%		

(Note: Code 263 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 263)		vehicles, torches or flash lights, lanterns					
264	Companies or entities involved in importation of Renewable Energy Goods	The following Renewable Energy goods:				(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(i) Wind: - wind resource monitoring equipment - wind turbines and related accessories	Free	Free	9%		
		(ii) Hydro: - hydro resource monitoring equipment - hydro turbines and - alternators and related accessories	Free	Free	9%		
		(iii) Solar: - solar resource monitoring equipment - solar panels - batteries for power supply imported with the solar unit or electrification purposes - solar lights - solar prepayment meters and other related accessories - solar hot water heater and related equipment - solar water pumps and related accessories - hybrid solar electrical powered items - solar and electrical charging stations, energy storage systems and related components	Free	Free	9%		

(Note: Code 264 continued on the next page)

Part 3
Codes 264/267

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 264)							
		(iv) Geothermal: - drilling equipment and other related equipment relating to the harnessing of electricity from geothermal sources	Free	Free	9%		
		(v) Biomass: - steam cogeneration plants (Gasfiers) and related technology Accessories for power or electricity generation	Free	Free	9%		
265	Companies or entities	(i) Water storage tanks of a kind not manufactured locally	Free	Free	9%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold	The person approved by the Comptroller
		(ii) Drilling machines and equipment for boreholes and water projects	Free	Free	9%	(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
266	Companies or entities involved in the importation of rice	(i) Rice in the husk (paddy or rough)	Free	Free	9%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold	The person approved by the Comptroller
		(ii) Husked (brown) rice	Free	Free	9%		
		(iii) Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free	9%	(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(iv) Broken rice	Free	Free	9%		
267	Companies or entities involved in the importation of potable and refined cooking oil	(i) Soya bean oil and its fractions (refined) (HS Code 1507.90.00)	Free	Free	9%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold	The person approved by the Comptroller
		(ii) Ground nut oil and its fractions (refined) (HS Code 1508.90.00)	Free	Free	9%	(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the	

(Note: Code 267 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 267)							
						condition laid down in Section 17 of the Customs Tariff Act	
		(iii) Olive oil and its fractions (refined) (HS Code 1509.90.00)	Free	Free	9%		
		(iv) Other oils and their fractions obtained solely from olives, including blends of these oils or their fractions (refined) (HS Code 1510.00.90)	Free	Free	9%		
		(v) Sunflower-seed or, safflower oil and their fractions (refined) (HS Code 1512.90.00)	Free	Free	9%		
		(vi) Cotton seed oil and its fractions (refined) (HS Code 1512.29.00)	Free	Free	9%		
		(vii) Coconut (copra), palm, kernel, or babassu oil and their fractions (refined) :					
		- Coconut (copra) and its fractions (HS Code 1513.19.00)	Free	Free	9%		
		- Palm kernel or babassu oil (HS Code 1513.29.00)	Free	Free	9%		
		(viii) Rape, colza or mustard oil and fractions (refined) :					
		- Rape or colza oil and its fractions (refined): (HS Code 1514.19.00)	Free	Free	9%		
		- Mustard oil (HS Code 1514.99.00)	Free	Free	9%		

(Note: Code 267 continued on the next page)

Part 3
Codes 267/268

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 267)							
		(ix) Other fixed vegetable fats and oils (including jojoba oil) and their fractions (refined):					
		(HS Code 1515.19.00)	Free	Free	9%		
		(HS Code 1515.29.00)	Free	Free	9%		
		- Maize (corn) and its fractions (HS Code 1515.30.00)	Free	Free	9%		
		- Sesame oil and its fractions (HS Code 1515.50.90)	Free	Free	9%		
		- Other (HS Code 1515.90.90)	Free	Free	9%		
268	Companies or entities involved in Beekeeping Industry	(i) Bee-keeping machines	Free	Free	9%	(a) That the goods are solely to be used in the beekeeping industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Bee suits	Free	Free	9%		
		(iii) Hot water baths for re-melting honey combs including those with pressing screws	Free	Free	9%		
		(iv) Bee hives	Free	Free	9%		
		(v) Centrifugal honey extractors	Free	Free	9%		
		(vi) Bee wax	Free	Free	9%		
		(vii) Bees smoker	Free	Free	9%		
		(viii) Hive tool	Free	Free	9%		

(Note: Code 268 continued on the next page)

No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 268)							
		(ix) Uncapping knife-standard electrical capping scratches	Free	Free	9%		
		(x) Bee brush	Free	Free	9%		
		(xi) Queen bee grafting kits	Free	Free	9%		
		(xii) Queen cell cups	Free	Free	9%		
		(xiii) Honey gates & plastic leather hand gloves	Free	Free	9%		
		(xiv) Honey refracto-meter	Free	Free	9%		
		(xv) Frame wires	Free	Free	9%		
		(xvi) Sticky boards	Free	Free	9%		
		(xvii) Queen excluders	Free	Free	9%		
		(xviii) Bees escape boards	Free	Free	9%		
		(xix) Bee full depth frames	Free	Free	9%		
269	Companies or entities involved in Pea Processing Industry	Shelled peas (Dunn peas)	Free	Free	9%	(a) That the goods are solely to be used in pea processing industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

Part 3
Codes 270/272

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
270	Approved companies	Jet Skis	5%	Free	9%	(a) That the concessionary rate has granted which is to be reflected on prices of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
271	Companies or entities	Plastic Crates: Crates imported for use in farms for transporting fruits and vegetables from farms to warehouse/ factory	Free	Free	9%	(a) That a letter from Department of Agriculture will be required stating that the crates will be used by the farmers (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
272	Companies, entities, organizations or individuals	Smart Phones(high end mobile phones): Phones that have email capability, have inbuilt features that is found on a personal digital assistant or a computer, Personal Digital Assistant(PDA), calendar and internet browser, etc e.g. Blackberry, iPhone. Not applicable to phones	Free	Free	9%	(a) That the concessionary rate has been granted which is to be reflected of the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

(Note: Code 272 continued on the next page)

Part 3
Codes 272/274

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 272)							
		which only have a WAP (Wireless Application Protocol) Browser					
273	Companies or entities	Desalinisation and sewage Treatment plant Machinery, equipment, accessories, chemicals and other relevant approved goods	Free	Free	9%	(a) That the goods are solely to be used in desalination and sewerage treatment (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
274	Approved manufacturers located outside Viti Levu	All raw materials used in the manufacture of the goods	Free	Free	9%	(a) That the materials are to be used by the manufacturer in the manufacture of the approved goods (b) That the raw materials are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

Part 3
Codes 275/276

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
275	Companies and entities involved in the manufacturing of noodles	(i) Noodle taste maker imported in sachet	3%	Free	9%	(a) The sachets are to be part of the locally manufactured noodle packet;	The person approved by the Comptroller
		(ii) Noodle taste maker imported in bulk	Free	Free	9%	(b) With regard to the description in column 3(ii), that there should be a value addition process and the noodle taste maker imported in bulk needs to be re-packed in sachets by the company; (c) The goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (d)That the disposal or use of the goods for purposes other than that for which concessions are granted to be subject to the condition laid down in section 17 of the Act.	
276	Companies and entities involved in canning and pouch packing of fish	Fish, Salt, Edible oil, Vegetable Binder	Free	Free	9%	(a) The goods are not for sale and are to be used exclusively for purposes for which the concessions are granted (b) That the disposal or use of the goods for purposes other than that for which concessions are granted to be subject to the condition laid in section 17 of the Customs Tariff Act 1986	The person approved by the Comptroller

Part 3
Codes 277/279

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
277	Companies or entities involved in film productions or the establishment of editing and post production studios as per the Income Tax (Film-making and Audio-visual Incentives) Regulations 2016	Film editing, post production and camera equipment including other goods as may be approved by the Comptroller	Free	Free	9%	(a) The company or the entity is to be approved by Film Fiji; (b) The goods are not for sale and are to be exclusively for the purposes for which the concession is granted; (c) That the disposal or use of the goods for purposes other than that for which concessions are granted will be subject to the conditions laid down in Section 17 of the Customs Tariff Act 1986	The person approved by the Comptroller
278	Companies or entities involved in the importation of semi-finished products, products imported in bulk for packaging and other goods for assembly and packaging materials on the condition that it is bonded and 100% exported.	Semi-finished products, products imported in bulk for packaging, and other goods for assembly and packaging materials on the condition that it is bonded and 100% exported	Free	Free	9%	(a) The goods are not for sale and are to be used exclusively for purposes for which the concessions are granted (b) All goods must be bonded and 100% exported	The person approved by the Comptroller
279	Licensed Telecommunications Service Providers	Batteries for Telecommunication related equipment	5%	Free	9%	(a) Provided that the goods are specifically used for telecommunication related equipment; (b) Provided that the goods are not manufactured and available locally; (c) The goods are not for re-sale and are used exclusively for the purposes the concession is granted;	The person approved by the Comptroller

(Note: Code 279 continued on the next page)

Part 3
Codes 279/281

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 279)							
						(d) That the disposal or use of the goods for the purposes other than that for which concessions are granted subject to the condition determined by the Comptroller.	
280	Shooting Association of Fiji	(i) Target shooting, shotgun, sporting pistols and shotgun rifles; (ii)Target ammunition; (iii)Any other goods as approved by the Comptroller	Free	Free	9%	(a) Provided that the goods are specifically used for the purpose of target shooting; (b) That the importer holds a licence to carry or use those goods; (c) The goods are not for re-sale and are used exclusively for the purposes the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.	The person approved by the Comptroller
281	Aquaculture Industry	Specialised aquaculture equipment, machineries and aquaculture inputs	Free	Free	9%	(a) That the goods are used solely for the purpose of aquaculture; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted; (c) That the disposal or use of the goods for purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.	The person approved by the Comptroller

Part 3
Codes 282/284

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
282	International Sports Tournaments	Sporting goods used for international sports events such as: - Athletic torches - Flares - Display materials - Referee uniform - Other sporting goods that will be used directly in the tournament as approved by the Comptroller.	Free	Free	9%	(a) Provided that the goods are used specifically for the international sports tournament; (b) That the good are not for re-sale and are used exclusively for the purposes the concession is granted; (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Act.	The person approved by the Comptroller
283	International meetings, conventions and exhibitions	All goods to be used during the meetings, conventions and exhibitions (Pens, notebook, writing pads, pocket files, t-shirts, hats and any other goods as approved by the Comptroller).	Free	Free	9%	(a) That the goods are exclusively for the purposes of meetings, conventions and exhibitions; (b) That the goods are not for sale or used commercially; (c) That the disposal or use of the goods for purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.	The person approved by the Comptroller
284	Companies or entities engaged in approved Government projects	Plants, equipment machineries, project materials and supplies, construction equipment (as per the agreements)	Free	Free	9%	(a) That the goods are exclusively used in approved projects as per a written document signed by the Fijian Government and the relevant companies and entities; (b) That the goods under concession are to be imported or purchased ex-warehouse;	The person approved by the Comptroller

(Note: Code 284 continued on the next page)

Part 3
Code284/286

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 284)						(c) That the goods are not for sale and are to be used solely for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the for which the concession is granted be subject to the conditions laid down in Section 17 of the Act.	
285	Government Ministries	All donated goods	Free	Free	9%	(a) That the goods are a donation; relation to the programmes, projects and purposes for which the goods are donated; (b) That the goods specified in Column (3) are solely to be used in relation to the programmes, projects and purposes for which the goods are donated; (c) That the goods are not for sale; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act; (e) That the VAT component is borne by the recipient Ministry.	The person approved by the Comptroller
286	Sugar Research Institute of Fiji	(i) Chemicals for research programs; (ii) Goods directly used in sugarcane breeding and research.	Free	Free	9%	(a) That the goods are exclusively used for sugarcane research and development purposes; (b) That the goods are not for sale and are to be used solely for the purposes for which the concession is granted;	The person approved by the Comptroller

(Note: Code 286 continued on the next page)

Part 3
Codes 286/287

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 286)						(c) That the disposal or use of the goods for purpose other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act;	
287	Approved taxi Operators	(i) New vehicles (less than 2500cc) for use as public service vehicles for taxi owners	5%	Free	9%	(a) The applicant has been issued with a Public Service Vehicle permit by LTA (copy permit required)	The person approved by the Comptroller
		(ii) New vehicles (above 2500cc) for use as public service vehicles for taxi owners	5%	5%	9%	(b) Any disposal of the vehicle within the stipulated time period of 5years, provisions of Section 17 of Act will apply; (c) The applicant has been issued with a Public Service Vehicle permit by LTA (copy permit required);	
		(iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi	Half the subsisting specific rate	Free	9%	(d) Any disposal of the vehicle within the stipulated time period of 3years in column 3.	
		(iv) Used or reconditioned vehicles (petrol/diesel) 5 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi	7.5% or quarter of the existing specific rate of duty whichever is greater	Free	9%		

Part 3
Codes 288/290

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
288	Deleted – 8.6.2019						
289	Sporting Organisations or affiliations	(i) Training, development or coaching materials	Free	Free	9%	(a)That the goods are not for sale and are used solely for the training and development of sports, including the development of the athletes; (b) That in the case of goods specified in paragraph (ii) of column (3), are for official use by the referee; (c) That in the case of goods specified in paragraph (iii) of column (3), the receiving sporting organization must be affiliated with the national sports body and the goods must be specifically used for the purpose the concession is granted. (d) That the disposal of the goods imported under this concession shall be subject to Section 17 of the Customs Tariff Act 1986;	The person approved by the Comptroller
		(ii) Referee materials and equipment.	Free	Free	9%		
		(iii) Donated training equipment and sports gear	Free	Free	9%		
290	Approved companies under the Income Tax (Tax Free Region Incentives) Regulations 2016	Raw materials, machinery and equipment (including parts and materials) for the establishment of the business	Free	Free	9%	(a) That the company is approved by the Minister; (b) That the company has a valid Tax Free Region Provisional Licence; (c) That the duty exemption will cease immediately upon the establishment of the business unless the concession is extended by the Minister;	The person approved by the Comptroller

(Note: Code 290 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 290)							
						(d) That the goods are used for the purposes for which concession is granted; (e) That the disposal or use of the goods for the purposes other than that for which the concessions are granted shall be subject to the condition determined by the Comptroller.	
291	Deleted – 16.7.2021						
292	Approved companies under the Income Tax (Medical Investment Incentives) Regulations 2016	(i) Medical, hospital, dental and surgical goods	Free	Free	Free	(a) That the company is registered with the Ministry of Health; (b) That a provisional approval for the project is issued by the Minister;	
		(ii) Capital goods (capital equipment, plant, machinery and any other goods as approved by the Comptroller	Free	Free	Free	(c) That the goods are not for sale and are used exclusively for the purposes for which concession is granted; (d) That the disposal or use of the goods for the purposes other than that for which the concessions are	

(Note: Code 292 continued on the next page)

Part 3
Codes 292/294

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate To Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 292)							
						granted shall be subject to the condition determined by the Comptroller.	
293	Approved companies under the Income Tax (Residential Housing Development Package) Regulations 2016	Capital goods (capital equipment, plant, machinery and any other goods as approved by the Comptroller. This does not include kitchenware, raw materials, furniture and other prescribed goods)	Free	Free	9%	(a) That a provisional Approval for the project is issued by the Minister; (b) That the goods are not for sale and are used exclusively for the project for which the concession is granted; (c) That the disposal or use of the goods for the purposes other than that for which the concessions are granted shall be subject to the condition determined by the Comptroller.	
294	Companies or entities engaged in the manufacture of pharmaceutical products as approved under the Income Tax (Manufacture of Phar-Maceutical Products Investment Package) Regulations 2019	(i) Ethanol (ii) All raw materials used to manufacture approved pharmaceutical products (iii) Machinery equipment and accessories used in the manufacture of pharma-ceutical products (iv) Raw materials, plant, machinery and equipment (including spare parts) required for the establish-ment of a business for the manufacture of pharmac-eutical products	Free Free Free	Free Free Free	9% 9% 9%	(a) That the company or entity is approved by the Fiji Pharmacy Profession Board; (b) That the Comptroller grants a written approval for approved goods to be cleared under duty concession; (c) That the ethanol, raw materials, machinery, equipment and accessories are to be used exclusively by the approved pharmaceutical company or entity for purposes for which the concession is granted; (d) That the ethanol, raw materials, machinery, equipment and accessories is not for re-sale or used for other commercial purposes;	The person approved by the Comptroller

(Note: Code 294 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 294)							
						(e) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
295	Companies or entities establishing waste recycling plants as approved under the Income Tax (Tax Free Region Incentives) Regulations 2016	Raw materials, plant, machinery and equipment (including parts and materials) for the initial establishment of the business	Free	Free	9%	(a) That the company or entity is approved by the Minister; (b) That the company or entity has a valid tax free region provisional licence; (c) That the duty exemption will cease immediately within 2 years of the establishment of the waste recycling plant unless the concession is extended by the Minister; (d) That the goods are used for the purposes for which the concession is granted; (e) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
296	Companies or entities for construction of warehouses as approved under the Income Tax (Warehouse Construction Incentives) Regulations 2019	Raw materials, machinery and equipment (including parts and materials) for the initial establishment of the warehouse	Free	Free	9%	(a) That the company or entity is approved by the Comptroller; (b) That the warehouse is to be used exclusively as a storage facility; (c) That this is a new or initial construction; (d) That the goods are to be used specifically for the initial establishment of the warehouse;	

(Note: Code 296 continued on the next page)

Part 3
Codes 296/298

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 296)							
						(e) That the duty exemption will cease immediately within 2 years of the establishment of the warehouse unless the concession is extended by the Comptroller; (f) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
297	Companies or entities involved in the establishment of retirement villages and age care facilities as per the regulations under the Income Tax Act 2015	Raw materials, machinery and equipment (including parts and materials) for the initial establis hment of the facility	Free	Free	9%	(a) That the company or entity is approved by the Comptroller; (b) That the goods are to be used specifically for the initial establishment of the facility; (c) That the duty exemption will cease immediately upon the establishment of the facility; (d) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17of the Customs Tariff Act 1986.	The person approved by the Comptroller
298	Companies, entities and individuals	(i) Diagnostic test instruments, apparatuses, hand sanitisers, anti-bacterial hand wash, gloves, masks, disposable hair nets, face shields, protective clothing and equipment, disinfectant wipes, tissue paper, medical spectacles and	Free	Free	Free	(a) That the goods are imported for the purposes of responding to medical emergencies as declared by the World Health Organization or the Government; (b) That the goods and ethanol specified in this concession are used exclusively by the company, entity or individual for the purposes for which the concession was granted;	The person approved by the Comptroller

(Note: Code 298 continued on the next page)

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 298)		goggles, scanners and cameras (HS 9018/9022), protective garments for surgical/medical use, disinfectants, medical consumables, medical/ surgical/lab sterilizers, medical ventilators, electro-diagnostic apparatus, air purifiers, boots for use in medical facilities, hospital beds, hydrogen peroxide, paper bed sheets, thermometers, medical equipment, medicaments under chapter 30 of Schedule 2 to the Act, microscopes and any other medical goods that are required to manage any medical emergencies;				(c) That for the purposes of the import of ethanol, the company or entity is approved by the Comptroller; (d) That the concession must be reflected in the price of the goods; (e) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to the provisions of section 17 of the Act; and (f) That this concession will be valid only within a period determined by Government.	
		(ii) Ethanol alcohol to be specifically used in the manufacture of hand sanitisers.	Free	Free	Free		
299	Approved companies under regulations made in relation to a subdivision development investment package under the Income Tax Act 2015	Importation of raw materials, equipment, and machinery	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the concessions are applicable until the initial development project;	The person approved by the Comptroller

(Note: Code 299 continued on the next page)

Part 3
Codes 299/300

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Continuation of Code 299)							
						(c) That the goods are not to be used for other purposes; (d) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986; (e) That the concession be subject to such other conditions as the Comptroller may impose.	
300	Approved companies under regulations made in relation to a private sector building investment package under the Income Tax Act 2015	Importation of raw materials, plant, equipment and machinery	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the concessions are applicable until the initial development project; (c) That the goods are not to be used for other purposes; (d) That the disposal of the goods imported under this concession shall be subject to Section 17 of the Customs Tariff Act 1986; (e) That the concession be subject to such other conditions as the Comptroller may impose.	The person approved by the Comptroller

Part 3
Codes 301/303

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
301	Approved companies or entities	Termidor chemicals	Free	Free	9%	(a) That a permit is obtained from the Ministry of Agriculture prior to import; (b) That the goods are imported for the treatment and eradication of termites; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for the purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company
302	Approved companies involved in broad-casting and network service provider	Approved broad-casting and tele-communication equipment for upgrade works including spare parts	Free	Free	9%	(a) That the approved goods are specifically for the upgrade of broadcasting and network services; (b) That the goods are used for the purpose for which the concession is granted; (c) That the goods are not for re-sale purposes; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company
303	Investment in ICT Structure for ICT purposes as per the Income Regulations relating to this incentive	Raw materials, machinery and equipment including spare parts	Free	Free	9%	(a) That the provisional approval for the project is issued by the Minister; (b) That the goods are imported for the initial establishment of ICT Structure; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company

Part 3
Codes 304/306

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
304	Incentive for investment in Telecom ICT Park as per the Income Tax Regulations relating to this incentive	Raw materials, machinery, and equipment including spare parts	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the goods are imported for the establishment of the ICT Park; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company
305	Incentive for investment in network cabling and infrastructure as per the Income Tax Regulations relating to this incentive	Raw materials, machinery, and equipment including spare parts	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the goods are imported for the establishment of the business; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company
306	Incentive for investment in recycling business as per the Income Tax Regulations relating to this incentive	Raw materials, machinery, and equipment including spare parts	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the goods are imported for the establishment of the business; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company

PART 4

CONCESSION APPLICABLE TO PARTICULAR EXPORTED GOODS

Notes.

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2. Subject to Note 3 and any other qualifying Note to this Part, goods named or described in Column (2) which fall within Part 1 Chapter, Heading or Item indicated in parentheses, may be entered at the rates of export duty prescribed in Column (3), instead of any higher rates of export duty applicable under Part 1.

3. Application of the concessional rates of export duty under this Part is governed by the condition:

> That the goods are accepted for export by the Comptroller as being of a kind answering to a name or description specified in Column (2).

4. Part 4 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant code number of Column (1) of this Part and the relevant item number of Column (1) of Part I of this Schedule. Where it is indicated in column (5) that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form:

I hereby certify that the within mentioned goods are ◆ exported by/to be supplied to

_____

(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No. _____ of Part 4 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature :_____

Name :_____

Date :_____ Status :_____

◆ *Delete whichever does not apply*

Code No.	Description and Part I Chapter, Heading or Item No. Applicable	Export	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)
401	Sugar (Chapter 17) (Heading 1701)	As determined by the Minister	(a) That the "product" is wholly obtained product of Fiji (b) That the goods are for export to Forum Island Countries and are to be used exclusively for the purpose for which the concession is granted	By the exporter

Passed by the Parliament of the Republic of Fiji this 2nd day of December 2021.

Price: $50.00 A. BAHADUR, SERENDIB INVESTMENT PTE LTD, (Government Printer), Suva, Fiji – 2021 45/Z/21—269
Official Printer Since 2019