

SCHEDULE

R.S.A. c. C169

Integrated Customs Tariff (Amendment) Regulations, 2019

R.A. /2019

Regulations of Anguilla: /2019

Gazette Dated: , 2019

CUSTOMS ACT, (R.S.A. C. C169)

INTEGRATED CUSTOMS TARIFF (AMENDMENT) REGULATIONS, 2019

Regulations made by the Governor in Council under section 76 of the Customs Act, R.S.A. c. C169.

Interpretation

1. In these Regulations, the “principal Regulations” means the Integrated Customs Tariff Regulations, 1991 (S.R.O. 1991 No.5).

Amendment to the First Schedule

2. The principal Regulations is amended by repealing the First Schedule and substituting it with a new First Schedule, which is attached.

Savings

3. Notwithstanding section 2, any duty levied on goods imported into Anguilla before 1 October 2019 shall remain payable at the rates specified in the repealed Schedule.

Citation and commencement

4. These Regulations may be cited as the Integrated Customs Tariff (Amendment) Regulations, 2019 and comes into force on 1 October 2019.

Made by the Governor in Council this 1 day of August 2019.



Timothy Foy, OBE
GOVERNOR OF ANGUILLA

FIRST SCHEDULE**INTEGRATED CUSTOMS TARIFF
(HS 2017)****SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS****Notes.**

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

CHAPTER I
LIVE ANIMALS

Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
01.01		Live horses, asses, mules and hinnies.						
		- Horses:						
0101.21	00	- - Pure-bred breeding animals	Free	1%		5%	kg/u	001.51
0101.29	00	- - Other:						
0101.29	10	- - - Race horses, not for breeding	Free	1%		5%	kg/u	
0101.29	90	- - - Other	Free	1%		5%	kg/u	
0101.30	00	- Asses						
0101.30	10	- - - Pure-bred breeding animals	Free	1%		5%	kg/u	001.51
0101.30	90	- - - Other	Free	1%		5%	kg/u	
0101.90	00	- Other	Free	1%		5%	kg/u	
01.02		Live bovine animals.						
		- Cattle:						
0102.21	00	- - Pure-bred breeding animals:						
0102.21	10	- - - Bulls	Free	1%		5%	kg/u	001.111
0102.21	20	- - - Cows	Free	1%		5%	kg/u	001.112
0102.29	00	- - Other:						
0102.29	10	- - - Bulls, for breeding	Free	1%		5%	kg/u	001.191
0102.29	20	- - - Bulls, for rearing, weighing not more than 270 kg	Free	1%		5%	kg/u	001.192
0102.29	30	- - - Other bulls	Free	1%		5%	kg/u	001.193
0102.29	40	- - - Cows, for breeding	Free	1%		5%	kg/u	001.194
0102.29	50	- - - Cows, for rearing, weighing not more than 270 kg	Free	1%		5%	kg/u	001.195
0102.29	60	- - - Other cows	Free	1%		5%	kg/u	001.196
		- Buffalo:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0102.31	00	- - Pure-bred breeding animals	Free	1%		5%	kg/u	
0102.39	00	- - Other	Free	1%		5%	kg/u	
0102.90	00	- Other	Free	1%		5%	kg/u	
01.03		Live swine.						
0103.10	00	- Purebred breeding animals	Free	1%		5%	kg/u	001.31
		- Other:						
0103.91	00	- - Weighing less than 50 kg:						
0103.91	10	- - - For breeding	Free	1%		5%	kg/u	001.391
0103.91	90	- - - Other	Free	1%		5%	kg/u	001.392
0103.92	00	- - Weighing 50 kg or more:						
0103.92	10	- - - For breeding	Free	1%		5%	kg/u	001.393
0103.92	90	- - - Other	Free	1%		5%	kg/u	001.399
01.04		Live sheep and goats.						
0104.10	00	- Sheep:						
0104.10	10	- - - For breeding	Free	1%		5%	kg/u	001.211
0104.10	20	- - - For rearing	Free	1%		5%	kg/u	001.212
0104.10	90	- - - Other	Free	1%		5%	kg/u	001.219
0104.20	00	- Goats:						
0104.20	10	- - - For breeding	Free	1%		5%	kg/u	001.221
0104.20	20	- - - For rearing	Free	1%		5%	kg/u	001.222
0104.20	90	- - - Other	Free	1%		5%	kg/u	001.229
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.						
		- Weighing not more than 185 g:						
0105.11	00	- - Fowls of the species <i>Gallus domesticus</i> :						
0105.11	10	- - - For breeding	Free	1%		5%	kg/u	001.411
0105.11	20	- - - For rearing	Free	1%		5%	kg/u	001.412
0105.11	90	- - - Other	Free	1%		5%	kg/u	001.412
0105.12	00	- - Turkeys:						
0105.12	10	- - - For breeding	Free	1%		5%	kg/u	001.413
0105.12	20	- - - For rearing	Free	1%		5%	kg/u	001.414
0105.12	90	- - - Other	Free	1%		5%	kg/u	001.412
0105.13	00	- - Ducks:						
0105.13	10	- - - For breeding	Free	1%		5%	kg/u	001.415
0105.13	20	- - - For rearing	Free	1%		5%	kg/u	001.416
0105.13	90	- - - Other	Free	1%		5%	kg/u	001.419
0105.14	00	- - Geese:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0105.14	10	- - - For breeding	Free	1%		5%	kg/u	001.415
0105.14	20	- - - For rearing	Free	1%		5%	kg/u	001.416
0105.14	90	- - - Other	Free	1%		5%	kg/u	001.419
0105.15	00	- - Guinea fowls:						
0105.15	10	- - - For breeding	Free	1%		5%	kg/u	001.415
0105.15	20	- - - For rearing	Free	1%		5%	kg/u	001.416
0105.15	90	- - - Other	Free	1%		5%	kg/u	001.419
		- Other:						
0105.94	00	- - Fowls of the species <i>Gallus domesticus</i> :						
0105.94	10	- - - Cocks for breeding	Free	1%		5%	kg/u	001.495
0105.94	20	- - - Cocks for rearing	Free	1%		5%	kg/u	001.496
0105.94	30	- - - Hens for breeding	Free	1%		5%	kg/u	001.497
0105.94	40	- - - Hens for rearing	Free	1%		5%	kg/u	001.498
0105.94	90	- - - Other	Free	1%		5%	kg/u	
0105.99	00	- - Other:						
0105.99	10	- - - For breeding	Free	1%		5%	kg/u	001.4991
0105.99	20	- - - For rearing	Free	1%		5%	kg/u	001.4992
0105.99	90	- - - Other	Free	1%		5%	kg/u	001.4999
01.06		Other live animals.						
		- Mammals:						
0106.11	00	- - Primates:						
0106.11	10	- - - Monkeys	Free	1%		5%	kg/u	001.9611
0106.11	90	- - - Other	Free	1%		5%	kg/u	001.9619
0106.12	00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	1%		5%	kg/u	001.962
0106.13	00	- - Camels and other camelids (<i>Camelidae</i>)	Free	1%		5%	kg/u	001.99
0106.14	00	- - Rabbits and hares	Free	1%		5%	kg/u	001.99
0106.19	00	- - Other						
0106.19	10	- - - Dogs	\$100.00	1%		5%	kg/u	001.94
0106.19	20	- - - Cats	\$25.00	1%		5%	kg/u	001.95
0106.19	90	- - - Other	\$25.00	1%		5%	kg/u	001.969
0106.20	00	- Reptiles (including snakes and turtles):						
0106.20	10	- - - Turtles	Free	1%		5%	kg/u	001.931
0106.20	90	- - - Other	Free	1%		5%	kg/u	001.939
		- Birds:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0106.31	00	- - Birds of prey	Free	1%		5%	kg/u	001.991
0106.32	00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos).	Free	1%		5%	kg/u	001.97
0106.33	00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	Free	1%		5%	kg/u	001.99
0106.39	00	- - Other:						
0106.39	10	- - - Pigeons	Free	1%		5%	kg/u	001.92
0106.39	90	- - - Other birds	Free	1%		5%	kg/u	001.98
		- Insects:						
0106.41	00	- - Bees						
0106.41	10	- - - Bees for breeding	Free	1%		5%	kg/u	001.91
0106.41	90	- - - Other bees	Free	1%		5%	kg/u	001.99
0106.49	00	- - Other	Free	1%		5%	kg/u	001.99
0106.90	00	- Other	Free	1%		5%	kg/u	001.99

CHAPTER 2**MEAT AND EDIBLE MEAT OFFAL****Note.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
02.01		Meat of bovine animals, fresh or chilled.						
0201.10	00	- Carcasses and half-carcasses	Free	1%		10%	kg	011.111
0201.20	00	- Other cuts with bone in:						
0201.20	10	- - - Brisket	Free	1%		10%	kg	011.112
0201.20	90	- - - Other	Free	1%		10%	kg	011.119
0201.30	00	- Boneless:						
0201.30	10	- - - Tenderloin	Free	1%		10%	kg	011.121
0201.30	20	- - - Sirloin	Free	1%		10%	kg	011.122
0201.30	30	- - - Minced (Ground)	Free	1%		10%	kg	011.123
0201.30	90	- - - Other	Free	1%		10%	kg	011.129
02.02		Meat of bovine animals, frozen.						
0202.10	00	- Carcasses and half-carcasses	Free	1%		10%	kg	011.211
0202.20	00	- Other cuts with bone in:						
0202.20	10	- - - Brisket	Free	1%		10%	kg	011.212
0202.20	90	- - - Other	Free	1%		10%	kg	011.219
0202.30	00	- Boneless:						
0202.30	10	- - - Tenderloin	Free	1%		10%	kg	011.221
0202.30	20	- - - Sirloin	Free	1%		10%	kg	011.222
0202.30	30	- - - Minced (Ground)	Free	1%		10%	kg	011.223
0202.30	90	- - - Other	Free	1%		10%	kg	011.229
02.03		Meat of swine, fresh chilled or frozen.						
		- Fresh or chilled:						
0203.11	00	- - Carcasses and half-carcasses	Free	1%		10%	kg	012.211
0203.12	00	- - Hams, shoulders and cuts thereof with bone in	Free	1%		10%	kg	012.212
0203.19	00	- - Other	Free	1%		10%	kg	012.219

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Frozen:						
0203.21	00	- - Carcasses and half-carcasses	Free	1%		10%	kg	012.221
0203.22	00	- - Hams, shoulders and cuts thereof with bone in	Free	1%		10%	kg	012.222
0203.29	00	- - Other	Free	1%		10%	kg	012.229
02.04		Meat of sheep or goats, fresh, chilled or frozen.						
0204.10	00	- Carcasses and half-carcasses of lamb, fresh or chilled	Free	1%		10%	kg	012.111
		- Other meat of sheep, fresh or chilled:						
0204.21	00	- - Carcasses and half-carcasses	Free	1%		10%	kg	012.112
0204.22	00	- - Other cuts with bone in	Free	1%		10%	kg	012.113
0204.23	00	- - Boneless	Free	1%		10%	kg	012.114
0204.30	00	- Carcasses and half-carcasses of lamb, frozen	Free	1%		10%	kg	012.121
		- Other meat of sheep, frozen:						
0204.41	00	- - Carcasses and half-carcasses	Free	1%		10%	kg	012.122
0204.42	00	- - Other cuts with bone in	Free	1%		10%	kg	012.123
0204.43	00	- - Boneless	Free	1%		10%	kg	012.124
0204.50	00	- Meat of goats	Free	1%		10%	kg	012.13
0205.00	00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	Free	1%		10%	kg	012.4
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	Free	1%		10%	kg	012.51
		- Of bovine animals, frozen:						
0206.21	00	- - Tongues	Free	1%		10%	kg	012.521
0206.22	00	- - Livers	Free	1%		10%	kg	012.522
0206.29	00	- - Other	Free	1%		10%	kg	012.529
0206.30	00	- Of swine, fresh or chilled	Free	1%		10%	kg	012.53
		- Of swine frozen:						
0206.41	00	- - Livers	Free	1%		10%	kg	012.541
0206.49	00	- - Other:						
0206.49	10	- - - Pig trotters	Free	1%		10%	kg	012.542
0206.49	90	- - - Other	Free	1%		10%	kg	012.549
0206.80	00	- Other, fresh or chilled	Free	1%		10%	kg	012.55
0206.90	00	- Other, frozen	Free	1%		10%	kg	012.56
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Of fowls of the species <i>Gallus domesticus</i> :						
0207.11	00	- - Not cut in pieces, fresh or chilled	Free	1%		5%	kg	012.311
0207.12	00	- - Not cut in pieces, frozen	Free	1%		5%	kg	012.321
0207.13	00	- - Cuts and offal, fresh or chilled	Free	1%		5%	kg	012.341
0207.14	00	- - Cuts and offal, frozen:						
0207.14	10	- - - Backs and necks	Free	1%		5%	kg	012.351
0207.14	20	- - - Wings	Free	1%		5%	kg	012.352
0207.14	30	- - - Livers	Free	1%		5%	kg	012.353
0207.14	80	- - - Marinated Chicken	Free	1%		5%	kg	
0207.14	90	- - - Other	Free	1%		5%	kg	012.354
		- Of turkeys:						
0207.24	00	- - Not cut in pieces, fresh or chilled	Free	1%		10%	kg	012.312
0207.25	00	- - Not cut in pieces, frozen	Free	1%		10%	kg	012.322
0207.26	00	- - Cuts and offal, fresh or chilled	Free	1%		10%	kg	012.342
0207.29	00	- - Cuts and offal, frozen:						
0207.27	10	- - - Backs, necks and wings	Free	1%		10%	kg	012.355
0207.27	90	- - - Other	Free	1%		10%	kg	012.356
		- Of ducks:						
0207.41	00	- - Not cut in pieces, fresh or chilled	Free	1%		10%	kg	012.313
0207.42	00	- - Not cut in pieces, frozen	Free	1%		10%	kg	012.323
0207.43	00	- - Fatty livers, fresh or chilled	Free	1%		10%	kg	012.33
0207.44	00	- - Other, fresh or chilled	Free	1%		5%	kg	012.343
0207.45	00	- - Other, frozen	Free	1%		5%	kg	012.359
		- Of geese:						
0207.51	00	- - Not cut in pieces, fresh or chilled	Free	1%		10%	kg	012.313
0207.52	00	- - Not cut in pieces, frozen	Free	1%		10%	kg	012.323
0207.53	00	- - Fatty livers, fresh or chilled	Free	1%		10%	kg	012.33
0207.54	00	- - Other, fresh or chilled	Free	1%		10%	kg	012.343
0207.55	00	- - Other, frozen	Free	1%		10%	kg	012.359
0207.60	00	- Of guinea fowls:	Free	1%		10%	kg	0102.31
02.08		Other meat and edible meat offal, fresh, chilled or frozen.						
0208.10	00	- Of rabbits or hares	10%	1%		9%	kg	012.91
0208.30	00	- Of primates	10%	1%		9%	kg&u	012.98
0208.40	00	- Of whales, dolphins and porpoises mammals of the order <i>Cetacea</i> ; of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	10%	1%		9%	kg	012.93

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0208.50	00	- Of reptiles (including snakes and turtles)	10%	1%		9%	kg	012.94
0208.60	00	- Of camels and other camelids (<i>Camelidae</i>)	10%	1%		9%	kg	012.999
0208.90	00	- Other:						
0208.90	10	- - - Edible meat offal	10%	1%		9%	kg	012.991
0208.90	20	- - - Frogs' legs	10%	1%		9%	kg	012.92
0208.90	90	- - - Other	10%	1%		9%	kg	012.999
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.						
0209.10	00	- Of pigs (spek)	Free	1%		10%	kg	411.31
0209.90	00	- Other	Free	1%		10%	kg	411.31
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	10%	1%		9%	kg	016.11
0201.12	00	- - Bellies (streaky) and cuts thereof:						
0210.12	10	- - - Bacon	10%	1%		9%	kg	016.121
0210.12	90	- - - Other	Free	1%		10%	kg	016.129
0210.19	00	- - Other:						
0210.19	10	- - - Salted or in brine	Free	1%		10%	kg	016.191
0210.19	90	- - - Other	Free	1%		10%	kg	016.199
0201.20	00	- Meat of bovine animals:						
0210.20	10	- - - Salted or in brine	Free	1%		10%	kg	016.811
0210.20	20	- - - Dried	Free	1%		10%	kg	016.812
0210.20	30	- - - Smoked	Free	1%		10%	kg	016.813
		- Other, including edible flours and meals of meat or meat offal:						
0210.91	00	- - Of primates	Free	1%		10%	kg	016.895
0210.92	00	- - Of whales, dolphins and porpoises mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	Free	1%		10%	kg	016.896
0210.93	00	- - Of reptiles (including snakes and turtles)	Free	1%		10%	kg	016.897
0210.99	00	- - Other:	Free	1%		10%	kg	016.894

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0210.99	10	- - - Of poultry, salted in brine, dried or smoked	Free	1%		10%	kg	017.41
0210.99	90	- - - Other	Free	1%		10%	kg	017.42

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

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, 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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
03.01		Live Fish						
		- Ornamental fish:						
0301.11	00	- - Freshwater						
0301.11	10	- - - For breeding	10%	1%		9%	kg/ea	034.111
0301.11	90	- - - Other	10%	1%		9%	kg/ea	034.112
0301.19	00	- - Other						
0301.19	10	- - - For breeding	10%	1%		9%	kg/ea	034.111
0301.19	90	- - - Other	10%	1%		9%	kg/ea	034.112
		- Other live fish:						
0301.91	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	1%		9%	kg	034.113
0301.92	00	- - Eels (<i>Anguilla</i> spp.)	10%	1%		9%	kg	034.114
0301.94	00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus</i> <i>orientalis</i>)	10%	1%		9%	kg	
0301.95	00	- - Southern bluefin tunas (<i>Thunnus</i> <i>maccoyii</i>)	10%	1%		9%	kg	
0301.99	00	- - Other:						
0301.99	10	- - - For breeding	10%	1%		9%	kg	034.116

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0301.99	90	- - - Other	10%	1%		9%	kg	034.119
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04						
0302.10		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99:						
0302.11	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	1%		9%	kg	034.121
0302.13	00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10%	1%		9%	kg	034.122
0302.14	00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	1%		9%	kg	034.122
0302.19	00	- - Other	10%	1%		9%	kg	034.129
0302.2		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:						
0302.21	00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10%	1%		9%	kg	034.131
0302.22	00	- - Plaice (<i>Pleuronectes platessa</i>)	10%	1%		9%	kg	034.132
0302.23	00	- - Sole (<i>Solea</i> spp.)	10%	1%		9%	kg	034.133
0302.24	00	- - Turbots (<i>Psetta maxima</i>)	10%	1%		9%	kg	034.139
0302.29	00	- - Other	10%	1%		9%	kg	034.139
0302.3		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:						
0302.31	00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>):						
0302.31	10	- - - For processing	10%	1%		9%	kg	034.141
0302.31	90	- - - Other	10%	1%		9%	kg	034.142
0302.32	00	- - Yellowfin tunas (<i>Thunnus albacares</i>):						
0302.32	10	- - - For processing	10%	1%		9%	kg	034.143
0302.32	90	- - - Other	10%	1%		9%	kg	034.144
0302.33	00	- - Skipjack or stripe-bellied bonito	10%	1%		9%	kg	034.145

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0302.34	00	- - Bigeye tunas (<i>Thunnus obesus</i>)	10%	1%		9%	kg	034.146
0302.35	00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	10%	1%		9%	kg	034.147
0302.36	00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10%	1%		9%	kg	034.148
0302.39	00	- - Other	10%	1%		9%	kg	034.149
0302.40	00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:						
0302.41	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)						
0302.41	10	- - - For processing	10%	1%		9%	kg	034.151
0302.41	20	- - - Other	10%	1%		9%	kg	034.152
0302.42	00	- - Anchovies (<i>Engraulis</i> spp.)	10%	1%		9%	kg	034.152
0302.43	00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10%	1%		9%	kg	034.189
0302.43	10	- - - For processing	10%	1%		9%	kg	034.171
0302.43	90	- - - Other	10%	1%		9%	kg	034.179
0302.44	00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)						
0302.44	10	- - - For processing	10%	1%		9%	kg	034.171
0302.44	90	- - - Other	10%	1%		9%	kg	034.179
0302.45	00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10%	1%		9%	kg	034.189
0302.46	00	- - Cobia (<i>Rachycentron canadum</i>)	10%	1%		9%	kg	034.189
0302.47	00	- - Swordfish (<i>Xiphias gladius</i>)	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0302.49	00	Other						
0302.49	10	- - - Alewives and saithe, for processing	10%	1%		9%	kg	
0302.49	90	- - - Other	10%	1%		9%	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:						
0302.51	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)						
0302.51	10	- - - For processing	10%	1%		9%	kg	034.161
0302.51	90	- - - Other	10%	1%		9%	kg	034.169
0302.52	00	- - Haddock (Melanogrammus aeglefinus)						
0302.52	10	- - - For processing	10%	1%		9%	kg	034.181
0302.52	90	- - - Other	10%	1%		9%	kg	034.182
0302.53	00	- - Coalfish (Pollachius virens)	10%	1%		9%	kg	034.182
0302.54	00	- - Hake (Merluccius spp., Urophycis spp.)						
0302.54	10	- - - For processing	10%	1%		9%	kg	034.186
0302.54	90	- - - Other	10%	1%		9%	kg	034.189
0302.55	00	- - Alaska Pollack (Theragra chalcogramma)						
0302.55	10	- - - For processing	10%	1%		9%	kg	034.186
0302.55	90	- - - Other	10%	1%		9%	kg	034.189
0302.56	00	- - Blue whittings (Micromesistius poutassou, Micromesistius australis)	10%	1%		9%	kg	034.189
0302.59	00	- - Other	10%	1%		9%	kg	034.189
		- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99:						
0302.71	00	- - Tilapias (Oreochromis spp.)	10%	1%		9%	kg	034.189
0302.72	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	1%		9%	kg	034.189

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0302.73	00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	10%	1%		9%	kg	034.185
0302.74	00	- - Eels (Anguilla spp.)	10%	1%		9%	kg	034.185
0302.79	00	- - Other	10%	1%		9%	kg	034.189
		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99:						
0302.81	00	- - Dogfish and other sharks	10%	1%		9%	kg	034.184
0302.82	00	- - Rays and skates (Rajidae)	10%	1%		9%	kg	034.189
0302.83	00	- - Toothfish (Dissostichus spp.)	10%	1%		9%	kg	034.189
0302.84	00	- - Seabass (Dicentrarchus spp.)	10%	1%		9%	kg	034.189
0302.85	00	- - Seabream (Sparidae)	10%	1%		9%	kg	034.189
0302.89	00	- - Other						
0302.89	10	- - - Alewives and saithe, for processing	10%	1%		9%	kg	034.186
0302.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi, dorado) and bangamary	10%	1%		9%	kg	034.187
0302.89	30	- - - Flying fish	10%	1%		9%	kg	034.188
0302.89	90	- - - Other	10%	1%		9%	kg	034.189
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:						
0302.91	00	- - Livers, roes and milt	10%	1%		9%	kg	034.19
0302.92	00	- - Shark fins	10%	1%		9%	kg	034.19
0302.99	00	- - Other						
0302.99	10	- - - For processing	10%	1%		9%	kg	034.19
0302.99	90	- - - Other	10%	1%		9%	kg	034.19
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04						
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99:						
0303.11	00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	10%	1%		9%	kg	034.2111
0303.12	00	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10%	1%		9%	kg	034.2119

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0303.13	00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	1%		9%	kg	034.213
0303.14	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	1%		9%	kg	034.212
0303.19	00	- - Other	10%	1%		9%	kg	034.2119
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0303.91 to 0303.99:						
0303.23	00	- - Tilapias (<i>Oreochromis</i> spp.)	10%	1%		9%	kg	
0303.24	00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	1%		9%	kg	
0303.25	00	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	10%	1%		9%	kg	
0303.26	00	- - Eels (<i>Anguilla</i> spp.)	10%	1%		9%	kg	
0303.29	00	- - Other	10%	1%		9%	kg	
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:						
0303.31	00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10%	1%		9%	kg	034.221
0303.32	00	- - Plaice (<i>Pleuronectes platessa</i>)	10%	1%		9%	kg	034.222
0303.33	00	- - Sole (<i>Solea</i> spp.)	10%	1%		9%	kg	034.223
0303.34	00	- - Turbots (<i>Psetta maxima</i>)	10%	1%		9%	kg	034.229
0303.39	00	- - Other	10%	1%		9%	kg	034.229

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Tunas (of the genus Thunnus), skipjack or stripe- bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99:						
0303.41	00	- - Albacore or longfinned tunas (Thunnus alalunga):						
0303.41	10	- - - For processing	10%	1%		9%	kg	034.231
0303.41	90	- - - Other	10%	1%		9%	kg	034.232
0303.42	00	- - Yellowfin tunas (Thunnus albacares):						
0303.42	10	- - - For processing	10%	1%		9%	kg	034.233
0303.42	90	- - - Other	10%	1%		9%	kg	034.234
0303.43	00	- - Skipjack or stripe-bellied bonito	10%	1%		9%	kg	034.235
0303.44	00	- - Bigeye tunas (Thunnus obesus)	10%	1%		9%	kg	034.236
0303.45	00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	10%	1%		9%	kg	034.237
0303.46	00	- - Southern bluefin tunas (Thunnus maccoyii)	10%	1%		9%	kg	034.238
0303.49	00	- - Other	10%	1%		9%	kg	034.239
		- 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.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99:						
0303.51	00	- - Herrings (Clupea harengus, Clupea pallasii)						
0303.51	10	- - - For processing	10%	1%		9%	kg	034.241
0303.51	90	- - - Other	10%	1%		9%	kg	034.242

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0303.53	00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)						
0303.53	10	- - - For processing	10%	1%		9%	kg	034.242
0303.53	90	- - - Other	10%	1%		9%	kg	034.249
0303.54	00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)						
0303.54	10	- - - For processing	10%	1%		9%	kg	034.261
0303.54	90	- - - Other	10%	1%		9%	kg	034.269
0303.55	00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10%	1%		9%	kg	
0303.56	00	- - Cobia (<i>Rachycentron canadum</i>)	10%	1%		9%	kg	
0303.57	00	- - Swordfish (<i>Xiphias gladius</i>)						
0303.57	10	- - - For processing	10%	1%		9%	kg	
0303.57	90	- - - Other	10%	1%		9%	kg	
0303.59	00	- - Other	10%	1%		9%	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 (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	1%		9%	kg	
0303.63	10	- - - For processing	10%	1%		9%	kg	034.251
0303.63	90	- - - Other	10%	1%		9%	kg	034.259
0303.64	00	- - Haddock (<i>Melanogrammus aeglefinus</i>)						
0303.64	10	- - - For processing	10%	1%		9%	kg	034.281
0303.64	90	- - - Other	10%	1%		9%	kg	034.282
0303.65	00	- - Coalfish (<i>Pollachius virens</i>)	10%	1%		9%	kg	
0303.66	00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)						
0303.66	10	- - - For processing	10%	1%		9%	kg	034.271
0303.66	90	- - - Other	10%	1%		9%	kg	034.279
0303.67	00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	1%		9%	kg	
0303.68	00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10%	1%		9%	kg	
0303.69	00	- - Other	10%	1%		9%	kg	034.242
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:						
0303.81	00	- - Dogfish and other sharks	10%	1%		9%	kg	034.284

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0303.82	00	- - Rays and skates (Rajidae)	10%	1%		9%	kg	034.282
0303.83	00	- - Toothfish (Dissostichus spp.)						
0303.83	10	- - - For processing	10%	1%		9%	kg	
0303.83	90	- - - Other	10%	1%		9%	kg	
0303.84	00	- - Seabass (Dicentrarchus spp.)	10%	1%		9%	kg	
0303.89	00	- - Other						
0303.89	10	- - - Alewives, saithe and pollock, for processing	10%	1%		9%	kg	034.287
0303.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi) and bangamary	10%	1%		9%	kg	034.288
0303.89	30	- - - Flying fish	10%	1%		9%	kg	034.2891
0303.89	90	- - - Other	10%	1%		9%	kg	034.2899
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:						
0303.91	00	--- Livers, roes and milt						
0303.91	10	--- Livers	10%	1%		9%	kg	034.291
0303.91	20	--- Roes	10%	1%		9%	kg	034.292
0303.91	30	--- Milt	10%	1%		9%	kg	034.292
0303.92	00	- - Shark fins	10%	1%		9%	kg	034.292
0303.99	00	- - Other						
0303.99	10	- - - For processing	10%	1%		9%	kg	034.292
0303.99	90	- - - Other	10%	1%		9%	kg	034.292
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.						
0304.3		- 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.)	10%	1%		9%	kg	
0304.32	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	1%		9%	kg	
0304.33	00	- - Nile perch (Lates niloticus)	10%	1%		9%	kg	
0304.39	00	- - Other	10%	1%		9%	kg	
		- Fresh or chilled fillets of other fish:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0304.41	00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)	10%	1%		9%	kg	
0304.42	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	1%		9%	kg	
0304.43	00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10%	1%		9%	kg	
0304.44	00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	1%		9%	kg	
0304.45	00	- - Swordfish (<i>Xiphias gladius</i>)	10%	1%		9%	kg	
0304.46	00	- - Toothfish (<i>Dissostichus</i> spp.)	10%	1%		9%	kg	
0304.47	00	- - Dogfish and other sharks	10%	1%		9%	kg	
0304.48	00	- - Rays and Skates (<i>Rajidae</i>)	10%	1%		9%	kg	
0304.49	00	- - Other						
0304.49	10	- - - Flying fish	10%	1%		9%	kg	034.511
0304.49	90	- - - Other	10%	1%		9%	kg	
		- Other, fresh or chilled:						
0304.51	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	1%		9%	kg	
0304.52	00	- - Salmonidae	10%	1%		9%	kg	
0304.53	00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	1%		9%	kg	
0304.54	00	- - Swordfish (<i>Xiphias gladius</i>)	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0304.55	00	- - Toothfish (Dissostichus spp.)	10%	1%		9%	kg	
0304.56	00	- - Dogfish and other sharks	10%	1%		9%	kg	
0304.57	00	- - Rays and Skates (Rajidae)	10%	1%		9%	kg	
0304.59	00	- - Other	10%	1%		9%	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., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):						
0304.61	00	- - Tilapias (Oreochromis spp.)	10%	1%		9%	kg	
0304.62	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	1%		9%	kg	
0304.63	00	- - Nile Perch (Lates niloticus)	10%	1%		9%	kg	
0304.69	00	- - Other	10%	1%		9%	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)	10%	1%		9%	kg	
0304.72	00	- - Haddock (Melanogrammus aeglefinus)	10%	1%		9%	kg	
0304.73	00	- - Coalfish (Pollachius virens)	10%	1%		9%	kg	
0304.74	00	- - Hake (Merluccius spp., Urophycis spp.)	10%	1%		9%	kg	
0304.75	00	- - Alaska Pollack (Theragra chalcogramma)	10%	1%		9%	kg	
0304.79	00	- - Other	10%	1%		9%	kg	
		- Frozen fillets of other fish:						
0304.81	00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0304.82	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	1%		9%	kg	
0304.83	00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10%	1%		9%	kg	
0304.84	00	- - Swordfish (<i>Xiphias gladius</i>)	10%	1%		9%	kg	
0304.85	00	- - Toothfish (<i>Dissostichus</i> spp.)	10%	1%		9%	kg	
0304.86	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	1%		9%	kg	
0304.87	00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	10%	1%		9%	kg	
0304.88	00	- - Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	10%	1%		9%		
0304.89		- - Other						
0304.89	10	- - - Flying fish	10%	1%		9%	kg	034.41
0304.89	90	- - - Other	10%	1%		9%	kg	
		- Other, frozen:						
0304.91	00	- - Swordfish (<i>Xiphias gladius</i>)	10%	1%		9%	kg	
0304.92	00	- - Toothfish (<i>Dissostichus</i> spp)	10%	1%		9%	kg	
0304.93	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	1%		9%	kg	
0304.94	00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	1%		9%	kg	
0304.95	00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	1%		9%	kg	
0304.96	00	- - Dogfish and other sharks	10%	1%		9%		
0304.97	00	- - Rays and skates (<i>Rajidae</i>)	10%	1%		9%		
0304.99	00	- - Other	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.						
0305.10	00	- Flours, meals and pellets of fish, fit for human consumption	10%	1%		9%	kg	035.5
0305.20	00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	10%	1%		9%	kg	035.4
		- Fish fillets, dried, salted or in brine, but not smoked						
0305.31	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	1%		9%	kg	035.12
0305.32	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	1%		9%	kg	035.12
0305.39	00	- - Other	10%	1%		9%	kg	035.12
		- Smoked fish, including fillets, other than edible fish offal:						
0305.41	00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	1%		9%	kg	035.31
0305.42	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	1%		9%	kg	035.32
0305.43	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0305.44	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> s	10%	1%		9%	kg	
0305.49	00	- - Other:						
0305.49	10	- - - Cod, mackerel and alewives	10%	1%		9%	kg	035.33
0305.49	90	- - - Other	10%	1%		9%	kg	035.39
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:						
0305.51	00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	1%		9%	kg	035.11
0305.52	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	1%		9%	kg	
0305.53	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	1%		9%	kg	
0305.54	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		(Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)						
0305.59	00	- - Other:						
0305.59	10	- - - Mackerel	10%	1%		9%	kg	035.131
		- - - Herrings, alewives, saithe, pollock, haddock and hake						
0305.59	21	- - - - Alaska pollock	10%	1%		9%	kg	
0305.59	29	- - - - Other	10%	1%		9%	kg	
0305.59	90	- - - Other	10%	1%		9%	kg	035.139
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:						
0305.61	00	- - Herrings (Clupea harengus, Clupea pallasii)	10%	1%		9%	kg	035.291
0305.62	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	1%		9%	kg	
0305.63	00	- - Anchovies (Engraulis spp.)	10%	1%		9%	kg	035.22
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., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	10%	1%		9%	kg	035.299
0305.69	00	- - Other:						
0305.69	10	- - - Mackerel	10%	1%		9%	kg	035.292
0305.69	20	- - - Alewives, saithe, pollock, haddock and hake	10%	1%		9%	kg	035.293
0305.69	90	- - - Other	10%	1%		9%	kg	035.299
		- Fish fins, heads, tails, maws and other edible fish offal:						
0305.71	00	- - Shark fins	10%	1%		9%	kg	
0305.72	00	- - Fish heads, tails and maws	10%	1%		9%	kg	
0305.79	00	- - Other	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen dried, salted or in brine; flours, meals and pellets of crustaceans fit for human consumption						
		- Frozen:						
0306.11	00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10%	1%		9%	kg	036.191
0306.12	00	- - Lobsters (Homarus spp.)	10%	1%		9%	kg	036.192
0306.14	00	- - Crabs	10%	1%		9%	kg	036.193
0306.15	00	- - Norway lobsters (Nephrops norvegicus)	10%	1%		9%	kg	
0306.16	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	10%	1%		9%	kg	
0306.17	00	- - Other shrimps and prawns	10%	1%		9%	kg	
0306.19	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:						
		- Live, fresh, or chilled						
0306.31	00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10%	1%		9%	kg	
0306.31	10	- - - Live, for breeding or rearing	10%	1%		9%	kg	
0306.31	90	- - - Other:	10%	1%		9%	kg	
0306.32	00	- - Lobsters (Homarus spp.)						
0306.32	10	- - - Live, for breeding or rearing	10%	1%		9%	kg	
0306.32	90	- - - Other:	10%	1%		9%	kg	
0306.33	00	Crabs	10%	1%		9%	kg	
0306.34	00	Norway lobsters (Nephrops norvegicus)	10%	1%		9%	kg	
0306.35	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)						
0306.35	10	- - - Live, for breeding or rearing	10%	1%		9%	kg	
0306.35	30	- - - Other, cultured	10%	1%		9%	kg	
0306.35	90	- - - Other, wild	10%	1%		9%	kg	
0306.36	00	- - Other shrimps and prawns						
0306.36	10	- - - Live, for breeding or rearing	10%	1%		9%	kg	
0306.36	30	- - - Other, cultured	10%	1%		9%	kg	
0306.36	90	- - - Other, wild	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption						
0306.39	00	- - - Live, for breeding or rearing	10%	1%		9%	kg	
0306.39	00	- - - Other:	10%	1%		9%	kg	
		- Other						
0306.91	00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10%	1%		9%	kg	
0306.92	00	Lobsters (Homarus spp.)	10%	1%		9%	kg	
0306.93	00	Crabs	10%	1%		9%	kg	
0306.94	00	Norway lobsters (Nephrops norvegicus)	10%	1%		9%	kg	
0306.95	00	- - Shrimps and prawns	10%	1%		9%	kg	
0306.95	10	- - Other shrimps and prawns	10%	1%		9%	kg	
0306.99	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption						
0306.99	10	- - - Live, for breeding or rearing	10%	1%		9%	kg	
0306.99	90	- - - Other:	10%	1%		9%	kg	
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption						
		- Oysters:						
0307.11	00	- - Live, fresh or chilled						
0307.11	10	- - - For breeding or rearing	10%	1%		9%	kg	036.311
0307.11	90	- - - Other	10%	1%		9%	kg	036.319
0307.12	00	- - Frozen	10%	1%		9%	kg	036.319
0307.19	00	- - Other	10%	1%		9%	kg	036.319
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:						
0307.21	00	- - Live, fresh or chilled	10%	1%		9%	kg	036.351
0307.22	00	- - Frozen	10%	1%		9%	kg	036.391
0307.29	00	- - Other	10%	1%		9%	kg	036.391
		- Mussels (Mytilus spp., Perna spp.):						
0307.31	00	- - Live, fresh or chilled	10%	1%		9%	kg	036.352
0307.32	00	- - Frozen	10%	1%		9%	kg	036.392
0307.39	00	- - Other	10%	1%		9%	kg	036.392

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):						
0307.42	00	- - Live, fresh or chilled						
0307.42	10	- - - - For breeding or rearing	10%	1%		9%	kg	036.331
0307.42	90	- - - Other	10%	1%		9%	kg	036.331
0307.43	00	- - Frozen	10%	1%		9%	kg	036.371
0307.49	00	- - Other	10%	1%		9%	kg	036.371
		- Octopus (<i>Octopus</i> spp.):						
0307.51	00	- - Live, fresh or chilled	10%	1%		9%	kg	036.332
0307.52	00	- - Frozen	10%	1%		9%	kg	036.379
0307.59	00	- - Other	10%	1%		9%	kg	036.379
0307.60	00	- Snails, other than sea snails	10%	1%		9%	kg	036.356
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenadae</i> , <i>Tridacnidae</i> and <i>Veneradae</i>):						
0307.71	00	- - Live, fresh or chilled	10%	1%		9%	kg	
0307.72	00	- - Frozen	10%	1%		9%	kg	
0307.79	00	- - Other	10%	1%		9%	kg	
		- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):						
0307.81	00	Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	10%	1%		9%	kg	
0307.82	00	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	10%	1%		9%	kg	
0307.82	10	- - - - For breeding or rearing	10%	1%		9%	kg	
0307.82	90	- - - Other	10%	1%		9%	kg	
0307.83	00	Frozen abalone (<i>Haliotis</i> spp.)	10%	1%		9%	kg	
0307.84	00	Frozen stromboid conchs (<i>Strombus</i> spp.)	10%	1%		9%	kg	
0307.87	00	Other abalone (<i>Haliotis</i> spp.)	10%	1%		9%	kg	
0307.88	00	Other stromboid conchs (<i>Strombus</i> spp.)	10%	1%		9%	kg	
		- Other, including flours, meals and pellets, fit for human consumption:						
0307.91	00	- - Live, fresh or chilled:						
0307.91	10	- - - Conch	10%	1%		9%	kg	036.354
		- - - Other mollusc						
0307.91	21	- - - - For breeding or rearing	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0307.91	29	- - - Other	10%	1%		9%	kg	
0307.92	00	- - Frozen	10%	1%		9%	kg	
0307.99	00	- - Other:						
0307.99	10	- - - Sea-eggs	10%	1%		9%	kg	036.393
0307.99	20	- - - Conch	10%	1%		9%	kg	
0307.99	90	- - - Other, including flours, meals and pellets fit for human consumption	10%	1%		9%	kg	036.399
0308		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs fit for human consumption						
		- Sea cucumbers (<i>Stichopus japonicus</i> ,						
		<i>Holothuroidea</i>):						
0308.11	00	- - Live, fresh or chilled	10%	1%		9%	kg	
0308.12	00	- - Frozen	10%	1%		9%	kg	
0308.19	00	- - Other	10%	1%		9%	kg	
		- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):	10%	1%		9%	kg	
0308.21	00	- - Live, fresh or chilled	10%	1%		9%	kg	
0308.22	00	- - Frozen	10%	1%		9%	kg	
0308.29	00	- - Other	10%	1%		9%	kg	
0308.30	00	- Jellyfish (<i>Rhopilema</i> spp.)	10%	1%		9%	kg	
0308.90	00	- Other	10%	1%		9%	kg	

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

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

Subheading Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.						
0401.10	00	- Of a fat content, by weight, not exceeding 1%	Free	1%		10%	kg	022.11
0401.20	00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free	1%		10%	kg	022.12
0401.40	00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	Free	1%		10%	kg	022.13
0401.50	00	- Of a fat content, by weight, exceeding 10%	Free	1%		10%	kg	022.13
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.						
0402.10	00	- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	Free	1%		5%	kg	022.21
		- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:						
0402.21	00	- - Not containing added sugar or other sweetening matter	Free	1%		5%	kg	022.221
0402.29	00	- - Other	Free	1%		5%	kg	022.229
		- Other:						
0402.91	00	- - Not containing added sugar or other sweetening matter	Free	1%		10%	kg	022.23
0402.99	00	- - Other:						
0402.99	10	- - - Condensed milk	15%	1%		9%	kg	022.241
0402.99	90	- - - Other	15%	1%		9%	kg	022.249
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0403.10	00	- Yogurt	15%	1%		9%	kg	022.31
0403.90	00	- Other	15%	1%		9%	kg	022.32
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.						
0404.10	00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	1%		10%	kg	022.41
0404.90	00	- Other	Free	1%		10%	kg	022.49
04.05		Butter and other fats and oils derived from milk; dairy spreads.						
0405.10	00	- Butter:						
0405.10	10	- - - Non-salted butter	15%	1%		9%	kg	023.01
0405.10	20	- - - Salted butter	15%	1%		9%	kg	023.02
0405.20	00	- Dairy spreads	15%	1%		9%	kg	023.03
0405.90		- Other:						
0405.90	10	- - - Butter fat and butter oil	15%	1%		9%	kg	023.04
0405.90	20	- - - Ghee	15%	1%		9%	kg	023.05
0405.90	90	- - - Other	15%	1%		9%	kg	023.09
04.06		Cheese and curd.						
0406.10	00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	Free	1%		10%	kg	024.91
0406.20	00	- Grated or powdered cheese, of all kinds	Free	1%		10%	kg	024.1
0406.30	00	- Processed cheese, not grated or powdered	Free	1%		10%	kg	024.2
0406.40	00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	1%		10%	kg	024.3
0406.90	00	- Other cheese	Free	1%		10%	kg	024.99

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
04.07		Birds' eggs, in shell, fresh, preserved or cooked.						
		- Fertilised eggs for incubation:						
0407.11	00	- - Of fowls of the species <i>Gallus domesticus</i> :						
0407.11	10	- - - For breeder flock	15%	1%		9%	kg	025.11
0407.11	20	- - - Not for breeder flock	15%	1%		9%	kg	025.12
0407.19	00	- - Other:						
0407.19	10	- - - For breeder flock	15%	1%		9%	kg	025.11
0407.19	20	- - - Not for breeder flock	15%	1%		9%	kg	025.12
		- Other fresh eggs:						
0407.21	00	- - Of fowls or the species <i>Gallus domesticus</i>	15%	1%		9%	kg	025.13
0407.29	00	- - Other	15%	1%		9%	kg	025.19
0407.90	00	- Others	15%	1%		9%	kg	025.19
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.						
		- Egg yolks:						
0408.11	00	- - Dried	15%	1%		9%	kg	025.211
0408.19	00	- - Other	15%	1%		9%	kg	025.221
		- Other:						
0408.91	00	- - Dried	15%	1%		9%	kg	025.219
0408.99	00	- - Other	15%	1%		9%	kg	025.229
0409.00	00	Natural honey.	15%	1%		9%	kg	061.6
0410.00	00	Edible products of animal origin, not elsewhere specified or included.	15%	1%		9%	kg	098.92

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0501.00	00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	1%		10%	kg	291.91
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%	1%		10%	kg	291.921
0502.90	00	- Other	5%	1%		10%	kg	291.929
[05.03]		Deleted						
05.04.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.						
0504.00	10	- Tripe	Free	1%		10%	kg	291.931
0504.00	20	- Sausage casings	Free	1%		10%	kg	291.932
0504.00	90	- Other	Free	1%		10%	kg	291.939

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	Free	1%		5%	kg	291.951
0505.90	00	- Other	Free	1%		5%	kg	291.959
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	Free	1%		5%	kg	291.111
0506.90	00	- Other	Free	1%		5%	kg	291.119
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.						
0507.10	00	- Ivory; ivory powder and waste	Free	1%		5%	kg	291.161
0507.90	00	- Other	Free	1%		5%	kg	291.169
0508.00	00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	Free	1%		5%	kg	291.115
[05.09]		Deleted						
0510.00	00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	Free	1%		5%	kg	291.98
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	Free	1%		5%	kg	291.94
		- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0511.91	00	- - Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3						
0511.91	10	- - - Fish waste	5%	1%		10%	kg	291.961
0511.91	90	- - - Other	5%	1%		10%	kg	291.969
0511.99	00	- - - Other						
0511.99	10	- - - Human remains	5%	1%		10%	kg	291.98
0511.99	90	- - - Other	5%	1%		10%	kg	291.99

SECTION II**VEGETABLE PRODUCTS****Note.**

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

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	Free	1%		5%	kg/u	292.611
0601.20	00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants						
0601.20	10	- - - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	1%		5%	kg/u	292.612
0601.20	20	- - - Chicory plants	Free	1%		5%	kg/u	292.613
0601.20	30	- - - Roots	5%	1%		10%	kg/u	292.619
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.						
0602.10	00	- Unrooted cuttings and slips	Free	1%		5%	kg/u	292.691
0602.20	00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	Free	1%		5%	kg/u	292.692
0602.30	00	- Rhododendrons and azaleas, grafted or not	Free	1%		5%	kg/u	292.693
0602.40	00	- Roses, grafted or not	Free	1%		5%	kg/u	292.694
0602.90	00	- Other:						
0602.90	10	- - - Banana plants	Free	1%		5%	kg	292.695
0602.90	20	- - - Coconut plants	Free	1%		5%	kg	292.696
0602.90	30	- - - Cocoa plants	Free	1%		5%	kg	292.697
0602.90	40	- - - Citrus plants	Free	1%		5%	kg	292.698
0602.90	90	- - - Other	Free	1%		5%	kg	292.699

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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%	1%		10%	kg	292.711
0603.12	00	- - Carnations	5%	1%		10%	kg	292.712
0603.13	00	- - Orchids	5%	1%		10%	kg	292.713
0603.14	00	- - Chrysanthemums	5%	1%		10%	kg	292.714
		- - Lilies (<i>Lilium spp.</i>):						
0603.15	10	- - - Ginger lilies	5%	1%		10%	kg	292.717
0603.15	90	- - - Other lilies	5%	1%		10%	kg	292.717
0603.19	00	- - Other:						
0603.19	10	- - - Anthuriums	5%	1%		10%	kg	292.716
0603.19	30	- - - Gerberas	5%	1%		10%	kg	292.718
0603.19	40	- - - Heliconias (<i>Heliconia spp.</i>)	5%	1%		10%	kg	292.719
0603.19	90	- - - Other	5%	1%		10%	kg	
0603.90	00	- Other	5%	1%		10%	kg	
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						
0604.20	00	- Fresh	5%	1%		10%	kg	292.722
0604.90	00	- Other	5%	1%		10%	kg	292.729

CHAPTER 7**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS****Notes.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
07.01		Potatoes, fresh or chilled.						
0701.10	00	- Seed	Free	1%		5%	kg	054.11
0701.90	00	- Other	Free	1%		10%	kg	054.19
0702.00	00	Tomatoes, fresh or chilled.	10%	1%		9%	kg	054.4
07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.						
0703.10	00	- Onions and shallots:						
0703.10	10	- - - Onions	Free	1%		10%	kg	054.511
0703.10	20	- - - Shallots (eschallots)	Free	1%		10%	kg	054.512
0703.20	00	- Garlic	Free	1%		10%	kg	054.521
0703.90	00	- Leeks and other alliacious vegetables	Free	1%		10%	kg	054.529
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
0704.10	00	- Cauliflowers and headed broccoli:						
0704.10	10	- - - Cauliflowers	Free	1%		10%	kg	054.531
0704.10	90	- - - Other	Free	1%		10%	kg	054.532

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0704.20	00	- Brussels sprouts	Free	1%		10%	kg	054.533
0704.90	00	- Other:						
0704.90	10	- - - Cabbages	Free	1%		10%	kg	054.534
0704.90	90	- - - Other	Free	1%		10%	kg	054.539
07.05		Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled						
		- Lettuce:						
0705.11	00	- - Cabbage lettuce (head lettuce)	Free	1%		10%	kg	054.541
0705.19	00	- - Other	Free	1%		10%	kg	054.542
		- Chicory:						
0705.21	00	- - Witloof chicory (<i>Chichorium intybus var. foliosum</i>)	Free	1%		10%	kg	054.543
0705.29	00	- - Other	Free	1%		10%	kg	054.549
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.						
0706.10	00	- Carrots and turnips:						
0706.10	10	- - - Carrots	Free	1%		10%	kg	054.551
0706.10	90	- - - Other	Free	1%		10%	kg	054.552
0706.90		- Other:						
0706.90	10	- - - Beets	Free	1%		10%	kg	054.553
0706.90	90	- - - Other	Free	1%		10%	kg	054.559
0707.00		Cucumbers and gherkins, fresh or chilled.						
0707.00	10	- - - Cucumbers	Free	1%		10%	kg	054.561
0707.00	20	- - - Gherkins	Free	1%		10%	kg	054.562
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.						
0708.10	00	- Peas (<i>Pisum Sativum</i>):	Free	1%		10%	kg	054.573
0708.20	00	- Beans (<i>Vigna spp, Phaseolus spp.</i>):						
0708.20	10	- - - String beans (<i>Phaseolus vulgaris</i>)	Free	1%		10%	kg	054.574
0708.20	20	- - - Bora (bodi) beans (<i>Vigna spp.</i>)	Free	1%		10%	kg	054.575
0708.20	30	- - - Blackeye peas (<i>Vigna unguiculata</i>)	Free	1%		10%	kg	054.572
0708.20	90	- - - Other	Free	1%		10%	kg	054.576
0708.90	10	- Other leguminous vegetables						
0708.90	10	- - - Pigeon peas (<i>Cajanus cajan</i>)	Free	1%		10%	kg	054.571
0708.90	90	- - - Other	Free	1%		10%	kg	054.579
07.09		Other vegetables, fresh or chilled.						
0709.20	00	- Asparagus	Free	1%		10%	kg	054.592

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0709.30	00	- Aubergines (egg-plants)	Free	1%		10%	kg	054.593
0709.40	00	- Celery other than celeriac	Free	1%		10%	kg	054.594
		- Mushrooms and truffles:						
0709.51	00	- - Mushrooms of the genus <i>Agaricus</i>	Free	1%		10%	kg	054.581
0709.59	00	- - Other	Free	1%		10%	kg	
0709.60	00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
0709.60	10	- - - Sweet peppers	Free	1%		10%	kg	054.595
0709.60	90	- - - Other	Free	1%		10%	kg	054.596
0709.70	00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	1%		10%	kg	054.597
		- Other:						
0709.91	00	- - Globe artichokes	Free	1%		10%	kg	054.5999
0709.92	00	- - Olives	Free	1%		10%	kg	054.5999
0709.93	00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>);	Free	1%		10%	kg	054.5992
0709.93	10	- - - Pumpkins	Free	1%		10%	kg	054.5999
0709.93	90	- - - Other	Free	1%		10%	kg	054.5999
0709.90	00	- - Other						
0709.99	10	- - - Zucchini	Free	1%		10%	kg	054.598
0709.99	20	- - - Ochroes	Free	1%		10%	kg	054.5991
0709.99	30	- - - Sweet corn (corn on the cob)	Free	1%		10%	kg	054.5993
0709.99	90	- - - Other	Free	1%		10%	kg	054.5999
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
0710.10	00	- Potatoes	Free	1%		10%	kg	054.691
		- Leguminous vegetables, shelled or unshelled:						
0710.21	00	- - Peas (<i>Pisum Sativum</i>):						
0710.21	10	- - - Garden peas for use in industry	Free	1%		10%	kg	054.692
0710.21	20	- - - Other peas for use in industry	Free	1%		10%	kg	054..693
0710.21	90	- - - Other	Free	1%		10%	kg	054..694
0710.22	00	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):						
0710.22	10	- - - String beans, for use in industry	Free	1%		10%	kg	054.695
0710.22	20	- - - Other beans for use in industry	Free	1%		10%	kg	054.696
0710.22	90	- - - Other	Free	1%		10%	kg	054.697
0710.29	00	- - Other:						
0710.29	10	- - - For use in industry	Free	1%		10%	kg	054.6981
0710.29	90	- - - Other	Free	1%		10%	kg	054..6982

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0710.30	00	- Spinach, New Zealand spinach and orache spinach (garden spinach):						
0710.30	10	- - - For use in industry	Free	1%		10%	kg	054.6983
0710.30	90	- - - Other	Free	1%		10%	kg	054.6984
0710.40	00	- Sweet corn:						
0710.40	10	- - - For use in industry	Free	1%		10%	kg	054.611
0710.40	90	- - - Other	Free	1%		10%	kg	054.619
071080	00	- Other vegetables:						
0710.80	10	- - - Beets, for use in industry	Free	1%		10%	kg	054.6985
0710.80	20	- - - Other beets	Free	1%		10%	kg	054.6986
0710.80	30	- - - Carrots, for use in industry	Free	1%		10%	kg	054.6987
0710.80	40	- - - Other carrots	Free	1%		10%	kg	054.6988
0710.80	80	- - - Other, for use in industry	Free	1%		10%	kg	054.6989
0710.80	90	- - - Other	Free	1%		10%	kg	054.6991
0710.90	00	- Mixtures of vegetables:						
0710.90	10	- - - For use in industry	Free	1%		10%	kg	054.6992
0710.90	90	- - - Other	Free	1%		10%	kg	054.6999
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
0711.20	00	- Olives	10%	1%		9%	kg	054.72
0711.40	00	- Cucumbers and gherkins	10%	1%		9%	kg	054.74
		- Mushrooms and truffles:						
0711.51	00	- - Mushrooms of the genus <i>Agaricus</i>	10%	1%		9%	kg	054.75
0711.59	00	- - Other	10%	1%		9%	kg	054.76
0711.90	00	- Other vegetables; mixtures of vegetables	10%	1%		9%	kg	054.79
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
0712.20	00	- Onions	10%	1%		9%	kg	056.12
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:						
0712.31	00	- - Mushrooms of the genus <i>Agaricus</i>	10%	1%		9%	kg	056.14
0712.32	00	- - Wood ears (<i>Auricularia spp.</i>)	10%	1%		9%	kg	056.15
0712.33	00	- - Jelly fungi (<i>Tremella spp.</i>)	10%	1%		9%	kg	056.16
0712.39	00	- - Other	10%	1%		9%	kg	056.139

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0712.90	00	- Other vegetables; mixtures of vegetables:						
0712.90	10	- - - Sweet corn, for sowing	10%	1%		9%	kg	056.191
0712.90	90	- - - Other	10%	1%		9%	kg	56,199
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.						
0713.10	00	- Peas (<i>Pisum Sativum</i>):						
0713.10	20	- - - Split peas	Free	1%		10%	kg	054.212
0713.10	90	- - - Other peas	Free	1%		10%	kg	054.219
0713.20	00	- Chickpeas (<i>Garbanzos</i>)	Free	1%		10%	kg	054.22
		- Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>):						
0713.31	00	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	Free	1%		10%	kg	054.231
0713.32	00	- - Small red (<i>adzuki</i>) beans (<i>Phaseolus</i> or <i>vignaangularis</i>)	Free	1%		10%	kg	054.232
0713.33	00	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):						
0713.33	10	- - - Red kidney beans	Free	1%		10%	kg	054.233
0713.33	90	- - - Other	Free	1%		10%	kg	054.234
0713.34	00	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	Free	1%		10%	kg	054.299
0713.35	00	- - Cow peas (<i>Vigna unguiculata</i>)	Free	1%		10%	kg	054.299
0713.39	00	- - Other						
0713.39	10	- - - Blackeye peas	Free	1%		10%	kg	054.213
0713.39	90	- - - Other	Free	1%		10%	kg	054.239
0713.40	00	- Lentils	Free	1%		10%	kg	054.235
0713.50	00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>Equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	Free	1%		10%	kg	054.24
0713.60	00	- Pigeon peas (<i>Cajanus cajan</i>)	Free	1%		10%	kg	054.211
0713.90	00	- Other	Free	1%		10%	kg	
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.						
0714.10	00	- Manioc (cassava)	Free	1%		5%	kg	054.81
0714.20	00	- Sweet potatoes	Free	1%		5%	kg	054.831
0714.30	00	- Yams (<i>Dioscorea spp.</i>)	Free	1%		5%	kg	054.836
0714.40	00	- Taro (<i>Colocasia spp.</i>)	Free	1%		5%	kg	054.839

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0714.50	00	- Yautia (<i>Xanthosoma spp.</i>)	Free	1%		5%	kg	054.839
0714.90	00	- Other:						
0714.90	10	- - - Arrowroot	Free	1%		5%	kg	054.832
0714.90	20	- - - Dasheens	Free	1%		5%	kg	054.833
0714.90	30	- - - Eddoes	Free	1%		5%	kg	054.834
0714.90	40	- - - Tannias	Free	1%		5%	kg	054.835
0714.90	90	- - - Other	Free	1%		5%	kg	054.839

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

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
		- Coconuts:						
0801.11	00	- - Desiccated	Free	1%		10%	kg	057.711
0801.12	00	- - In the inner shell (endocarp)	Free	1%		10%	kg	057.712
0801.19	00	- - Other:						
0801.19	10	- - - In shell (exocarp and mesocarp)	Free	1%		10%	kg	057.712
0801.19	90	- - - Other	Free	1%		10%	kg	057.719
		- Brazil nuts:						
0801.21	00	- - In shell	Free	1%		10%	kg	057.721
0801.22	00	- - Shelled	Free	1%		10%	kg	057.722
		- Cashew nuts:						
0801.31	00	- - In shell	Free	1%		10%	kg	057.731
0801.32	00	- - Shelled	Free	1%		10%	kg	057.732
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.						
		- Almonds:						
0802.11	00	- - In shell	Free	1%		10%	kg	057.741
0802.12	00	- - Shelled	Free	1%		10%	kg	057.742
		- Hazelnuts or filberts (Corylus spp.):						
0802.21	00	- - In shell	Free	1%		10%	kg	057.751

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0802.22	00	- - Shelled	Free	1%		10%	kg	057.752
		- Walnuts:						
0802.31	00	- - In shell	Free	1%		10%	kg	057.761
0802.32	00	- - Shelled	Free	1%		10%	kg	057.762
		- Chestnuts (Castanea spp.):						
0802.41	00	- - In shell	Free	1%		10%	kg	057.77
0802.42	00	- - Shelled	Free	1%		10%	kg	057.77
		- Pistachios:						
0802.51	00	- - In shell	Free	1%		10%	kg	057.78
0802.52	00	- - Shelled	Free	1%		10%	kg	057.78
		- Macadamia nuts:						
0802.61	00	- - In shell	Free	1%		10%	kg	
0802.62	00	- - Shelled	Free	1%		10%	kg	
0802.70	00	- Kola nuts (Kola spp.)	Free	1%		10%	kg	057.791
0802.80	00	- Areca nuts	Free	1%		10%	kg	057.799
0802.90	00	- Other	Free	1%		10%	kg	057.799
08.03		Bananas, including plantains, fresh or dried.						
0803.10	00	- Plantains:						
0803.10	10	- - - Fresh	Free	1%		5%	kg	057.32
0803.10	20	- - - Dried	Free	1%		10%	kg	057.33
0803.90		- Others:						
0803.90	11	- - - Fresh Banana	Free	1%		5%	kg	057.33
0803.90	12	- - - Dried Banana	Free	1%		10%	kg	057.33
0803.90	90	- Other:	Free	1%		10%	kg	057.33
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
0804.10	00	- Dates	Free	1%		5%	kg	057.96
0804.20	00	- Figs	Free	1%		5%	kg	057.6
0804.30	00	- Pineapples	Free	1%		5%	kg	057.95
0804.40	00	- Avocados	Free	1%		5%	kg	057.971
0804.50	00	- Guavas, mangoes and mangosteens:						
0804.50	10	- - - Guavas	Free	1%		5%	kg	057.972
0804.50	20	- - - Mangoes	Free	1%		5%	kg	057.973
0804.50	30	- - - Mangosteens	Free	1%		5%	kg	057.974
08.05		Citrus fruit, fresh or dried.						
0805.10	00	- Oranges	Free	1%		5%	kg	057.11
0805.21	00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:						

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- - Mandarins (including tangerines and stasumas)						
0805.21	10	- - - Ugli fruit	Free	1%		5%	kg	057.121
0805.21	20	- - - Ortaniques	Free	1%		5%	kg	057.122
0805.21	90	- - - Other	Free	1%		5%	kg	057.129
0805.22	00	- - Clementines	Free	1%		5%		
0805.29	00	- - Other						
0805.40	00	- Grapefruit, including pomelos	Free	1%		5%	kg	057.22
0805.50	00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):						
0805.50	10	- - - Lemons	Free	1%		5%	kg	057.211
0805.50	20	- - - Limes	Free	1%		5%	kg	057.212
0805.90	00	- Other	Free	1%		5%	kg	057.29
08.06		Grapes, fresh or dried.						
0806.10	00	- - - Fresh	Free	1%		10%	kg	057.51
0806.20	00	- - - Dried	Free	1%		10%	kg	057.52
08.07		Melons (including watermelons) and papaw (papayas), fresh.						
		- Melons (including watermelons):						
0807.11	00	- - Watermelons	Free	1%		10%	kg	057.911
0807.19	00	- - Other:						
0807.19	10	- - - Cantaloupes	Free	1%		10%	kg	057.912
0807.19	20	- - - Muskmelons	Free	1%		10%	kg	057.913
0807.19	90	- - - Other	Free	1%		10%	kg	057.914
0807.20	00	- Papaws (papayas)	Free	1%		10%	kg	057.915
08.08		Apples, pears and quinces, fresh.						
0808.10	00	- Apples	Free	1%		10%	kg	057.4
0808.30	00	- Pears	Free	1%		10%	kg	057.92
0808.40	00	- Quinces	Free	1%		10%	kg	057.92
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
0809.10	00	- Apricots	Free	1%		10%	kg	057.931
		- Cherries:						
0809.21	00	- - Sour cherries (Prunus cerasus)	Free	1%		10%	kg	057.932
0809.29	00	- - Other	Free	1%		10%	kg	057.932
0809.30	00	- Peaches, including nectarines	Free	1%		10%	kg	057.933
0809.40	00	- Plums and sloes	Free	1%		10%	kg	057.934
08.10		Other fruit, fresh.						
0810.10	00	- Strawberries	Free	1%		10%	kg	057.941

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0810.20	00	- Raspberries, blackberries, mulberries and Loganberries	Free	1%		10%	kg	057.942
0810.30	00	- Black, white or red currants and gooseberries	Free	1%		10%	kg	057.9899
0810.40	00	- Cranberries, bilberries and other fruits of the genus Vaccinium	Free	1%		10%	kg	057.944
0810.50	00	- Kiwifruit	Free	1%		10%	kg	057.9801
0810.60	00	- Durians	Free	1%		10%	kg	057.9802
0810.70	00	- Persimmons	Free	1%		10%	kg	057.9899
0810.90	00	- Other:						
0810.90	10	- - - Sapodillas	Free	1%		10%	kg	057.9803
0810.90	20	- - - Yellow mombin (golden apples)	Free	1%		10%	kg	057.9804
0810.90	30	- - - Passion fruit	Free	1%		10%	kg	057.9805
0810.90	40	- - - Soursop	Free	1%		10%	kg	057.9806
0810.90	50	- - - Breadfruit	Free	1%		10%	kg	057.9807
0810.90	60	- - - Carambolas	Free	1%		10%	kg	057.9808
0810.90	70	- - - Akee (ackee) (Blighia sapida koenig)	Free	1%		10%	kg	057.9809
0810.90	80	- - - Christophine (Choyote)	Free	1%		10%	kg	057.9810
0810.90	90	- - - Other	Free	1%		10%	kg	057.9899
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	1%		10%	kg	058.31
0811.20	00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Free	1%		10%	kg	058.32
0811.90	00	- Other:						
0811.90	10	- - - Pineapples	Free	1%		10%	kg	058.391
0811.90	20	- - - West Indian cherries (Malpighia punicifolio L.)	Free	1%		10%	kg	058.392
0811.90	30	- - - Suriname cherries (Eugenia uniflora)	Free	1%		10%	kg	058.393
0811.90	90	- - - Other	Free	1%		10%	kg	058.399
08.12		Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
0812.10	00	- Cherries	Free	1%		10%	kg	058.211

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0812.90	00	- Other:						
0812.90	10	- - - Pineapples	Free	1%		10%	kg	058.213
0812.90	90	- - - Other	Free	1%		10%	kg	058.219
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	1%		10%	kg	057.991
0813.20	00	- Prunes	Free	1%		10%	kg	057.992
0813.30	00	- Apples	Free	1%		10%	kg	057.993
0813.40	00	- Other fruit	Free	1%		10%	kg	057.994
0813.50	00	- Mixtures of nuts or dried fruits of this Chapter	Free	1%		10%	kg	057.995
0814.00	10	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.						
0814.00	10	- Of citrus	Free	1%		10%	kg	058.221
0814.00	90	- Other	Free	1%		10%	kg	058.229

CHAPTER 9**COFFEE, TEA, MATÉ AND SPICES****Notes.**

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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:						
0901.11	10	- - - Beans for blending	5%	1%		10%	kg	071.111
0901.11	90	- - - Other	5%	1%		10%	kg	071.112
0901.12	00	- - Decaffeinated:						
0901.12	10	- - - Beans for blending	5%	1%		10%	kg	071.121
0901.12	90	- - - Other	5%	1%		10%	kg	071.122
		- Coffee, roasted:						
0901.21	00	- - Not decaffeinated	5%	1%		10%	kg	071.21
0901.22	00	- - Decaffeinated	5%	1%		10%	kg	071.22
0901.90	00	- Other:						
0901.90	10	- - - Coffee husks and skins	5%	1%		10%	kg	071.13
0901.90	20	- - - Coffee substitutes containing coffee in any proportion	5%	1%		10%	kg	071.32
09.02		Tea, whether or not flavoured.						
0902.10	00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	1%		10%	kg	074.11
0902.20	00	- Other green tea (not fermented)	5%	1%		10%	kg	074.12

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
0902.30	00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	1%		10%	kg	074.13
0902.40	00	- Other black tea (fermented) and other partly fermented tea	5%	1%		10%	kg	074.14
0903.00	00	Maté.	5%	1%		10%	kg	074.31
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.						
		- Pepper:						
0904.11	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.11
0904.12	00	- - Crushed or ground	5%	1%		10%	kg	075.12
.		- Fruits of the genus <i>Capsicum</i> or of the genus						
		<i>Pimenta</i> :						
0904.21	00	- - Dried, neither crushed nor ground						
0904.21	10	- - - Paprika	5%	1%		10%	kg	075.131
0904.21	20	- - - Pimento (allspice)	5%	1%		10%	kg	075.132
0904.21	90	- - - Other	5%	1%		10%	kg	075.139
0904.22	00	- - Crushed or ground						
0904.22	10	- - - Paprika	5%	1%		10%	kg	075.131
0904.22	20	- - - Pimento (allspice)	5%	1%		10%	kg	075.132
0904.22	90	- - - Other	5%	1%		10%	kg	075.139
09.05		Vanilla.						
0905.10	00	- Neither crushed nor ground	5%	1%		10%	kg	075.21
0905.20	00	- Crushed or ground	5%	1%		10%	kg	075.21
09.06		Cinnamon and cinnamon-tree flowers.						
		- Neither crushed nor ground:						
0906.11	00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5%	1%		10%	kg	
0906.19	00	- - Other	5%	1%		10%	kg	
0906.20	00	- Crushed or ground	5%	1%		10%	kg	075.23
09.07		Cloves (whole fruit, cloves and stems).						
0907.10	00	- Neither crushed nor ground	5%	1%		10%	kg	075.24
0907.20	00	- Crushed or ground	5%	1%		10%	kg	075.24
09.08		Nutmeg, mace and cardamoms.						
		- Nutmeg						
0908.11	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.251
0908.12	00	- - Crushed or ground	5%	1%		10%	kg	075.251

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Mace						
0908.21	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.252
0908.22	00	- - Crushed or ground	5%	1%		10%	kg	075.252
		- Cardamoms						
0908.31	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.253
0908.32	00	- - Crushed or ground	5%	1%		10%	kg	075.253
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway ; juniper berries.						
		- Seeds of coriander						
0909.21	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.262
0909.22	00	- - Crushed or ground	5%	1%		10%	kg	075.262
		- Seeds of cumin						
0909.31	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.263
0909.32	00	- - Crushed or ground	5%	1%		10%	kg	075.263
		- Seeds of anise, badian, caraway or fennel; juniper berries						
0909.61	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.265
0909.62	00	- - Crushed or ground	5%	1%		10%	kg	075.265
09.10		Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.						
		- Ginger						
0910.11	00	- - Neither crushed nor ground	5%	1%		10%	kg	075.27
0910.12	00	- - Crushed or ground	5%	1%		10%	kg	075.27
0910.20	00	- Saffron	5%	1%		10%	kg	075.281
0910.30	00	- Turmeric (<i>curcuma</i>)	5%	1%		10%	kg	075.291
		- Other spices:						
0910.91	00	- - Mixtures referred to in Note 1 (b) to this Chapter	5%	1%		10%	kg	075.293
0910.99	00	- - Other:						
0910.99	10	- - - Thyme	5%	1%		10%	kg	075.282
0910.99	20	- - - Bay leaves	5%	1%		10%	kg	075.283
0910.99	30	- - - Curry	5%	1%		10%	kg	075.292
0910.99	90	- - - Other	5%	1%		10%	kg	075.299

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.
2. 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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
10.01		Wheat and meslin.						
		- Durum wheat						
1001.11	00	- - Seed	Free	1%		5%	kg	041.1
1001.19	00	- - Other	Free	1%		5%	kg	041.1
		- Other						
1001.91	00	- - Seed	Free	1%		5%	kg	041.2
1001.99	00	- - Other	Free	1%		5%	kg	041.2
10.02		Rye.						
1002.10	00	- Seed	Free	1%		5%	kg	045.1
1002.90	00	- Other	Free	1%		5%	kg	045.1
10.03		Barley.						
1003.10	00	- Seed	Free	1%		5%	kg	043.0
1003.90	00	- Other	Free	1%		5%	kg	043.0
10.04		Oats.						
1004.10	00	- Seed	Free	1%		5%	kg	0452
1004.90	00	- Other	Free	1%		5%	kg	0452
10.05		Maize (corn).						
1005.10	00	- Seed	Free	1%		5%	kg	044.1
1005.90	00	- Other	Free	1%		5%	kg	044.9
10.06		Rice.						
1006.10	00	- Rice in the husk (paddy or rough):						
1006.10	10	- - - For sowing	Free	1%		10%	kg	042.11
1006.10	90	- - - Other	Free	1%		10%	kg	042.19
1006.20	00	- Husked (brown) rice:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1006.20	20	- - - Brown rice, not parboiled	Free	1%		10%	kg	
1006.20	30	- - - Parboiled brown rice, in packages for retail sale	Free	1%		10%	kg	042.23
1006.20	40	- - - Other parboiled brown rice	Free	1%		10%	kg	042.24
1006.30	00	- Semi-milled or wholly milled rice, whether or not polished or glazed:						
		- - - Semi-milled white rice:						
1006.30	11	- - - - In packages for retail sale	Free	1%		10%	kg	
1006.30	12	- - - - In packages of not more than 10 kg, not for retail sale	Free	1%		10%	kg	042.311
1006.30	19	- - - - Other	Free	1%		10%	kg	042.312
1006.30	20	- - - Semi-milled parboiled rice:, in packages of not more than 10 kg	Free	1%		10%	kg	042.313
1006.30	30	- - - Other semi-milled parboiled rice	Free	1%		10%	kg	042.314
		- - - Wholly milled white rice:						
1006.30	41	- - - - In packages for retail sale	Free	1%		10%	kg	
1006.30	42	- - - - In packages of not more than 10 kg, not for retail sale	Free	1%		10%	kg	042.315
1006.30	49	- - - - Other wholly milled white rice	Free	1%		10%	kg	042.316
1006.30	50	- - - Wholly milled parboiled rice, in packages of not more than 10 kg	Free	1%		10%	kg	042.317
1006.30	60	- - - Other wholly milled parboiled rice	Free	1%		10%	kg	042.319
1006.40	00	- Broken rice:						
1006.40	10	- - - In packages for retail sale	Free	1%		10%	kg	042.321
1006.40	90	- - - Other broken rice	Free	1%		10%	kg	042.329
10.07		Grain Sorghum.						
1007.10	00	- Seed	Free	1%		5%	kg	045.31
1007.90	00	- Other	Free	1%		5%	kg	045.39
10.08		Buckwheat, millet and canary seeds; other cereals.						
1008.10	00	- Buckwheat	Free	1%		5%	kg	045.92
		- Millet						
1008.21	00	- - Seed	Free	1%		5%	kg	045.91
1008.29	00	- - Other	Free	1%		5%	kg	045.91
1008.30	00	- Canary seeds	Free	1%		5%	kg	045.93
1008.40	00	- Fonio (<i>Digitaria spp.</i>)	Free	1%		5%	kg	045.99
1008.50	00	- Quinoa (<i>Chenoposium quinoa</i>)	Free	1%		5%	kg	045.99
1008.60	00	- Triticale	Free	1%		5%	kg	045.99
1008.90	00	- Other cereals	Free	1%		5%	kg	045.99

CHAPTER 11**PRODUCTS OF THE MILLING INDUSTRY; MALT;
STARCHES; INULIN; WHEAT GLUTEN****Notes.**

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometers (microns) (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 2 mm.
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1101.00		Wheat or meslin flour.						
1101.00	10	- - - Of durum wheat	Free	1%		10%	kg	046.11
1101.00	90	- - - Other	Free	1%		10%	kg	046.19
11.02		Cereal flours other than of wheat or meslin.						
1102.20	00	- Maize (corn) flour	Free	1%		10%	kg	047.11
1102.90	00	- Other:						
1102.90	10	- - - Rice flour	Free	1%		10%	kg	047.192
1102.90	90	- - - Other	Free	1%		10%	kg	
11.03		Cereal groats, meal and pellets.						
		- Groats and meal:						
1103.11	00	- - Of wheat	5%	1%		10%	kg	046.21
1103.13	00	- - Of maize (corn)	5%	1%		10%	kg	047.21
1103.19	00	- - Of other cereals	5%	1%		10%	kg	047.229
1103.20	00	- Pellets	5%	1%		10%	kg	047.29
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%	1%		10%	kg	048.132
1104.19	00	- - Of other cereals	5%	1%		10%	kg	048.139
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):						
1104.22	00	- - Of oats	5%	1%		10%	kg	048.142
1104.23	00	- - Of maize (corn)	5%	1%		10%	kg	048.143
1104.29	00	- - Of other cereals	5%	1%		10%	kg	048.149
1104.30	00	- Germ of cereals, whole, rolled, flaked or ground	5%	1%		10%	kg	048.15
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.						
1105.10	00	- Flour, meal and powder	5%	1%		10%	kg	056.41
1105.20	00	- Flakes, granules and pellets	5%	1%		10%	kg	056.42
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%	1%		10%	kg	056.46
1106.20		- Of sago or of roots or tubers of heading 07.14:						
1106.20	10	- - - Of manioc (cassava)	Free	1%		10%	kg	056.471

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1106.20	20	- - - Arrowroot flour	Free	1%		10%	kg	056.472
1106.20	90	- - - Other	Free	1%		10%	kg	056.479
1106.30		- Of the products of Chapter 8:						
1106.30	10	- - - Banana flour	Free	1%		10%	kg	056.481
1106.30	20	- - - Plantain flour	Free	1%		10%	kg	056.482
1106.30	30	- - - Coconut Flour	Free	1%		10%	kg	
1106.30	90	- - - Other	Free	1%		10%	kg	056.489
11.07		Malt, whether or not roasted.						
1107.10	00	- Not roasted:						
1107.10	10	- - - Malt flour	Free	1%		10%	kg	048.21
1107.10	90	- - - Other	Free	1%		10%	kg	048.22
1107.20	00	- Roasted:						
1107.20	10	- - - Malt flour	Free	1%		10%	kg	048.23
1107.20	90	- - - Other	Free	1%		10%	kg	048.29
11.08		Starches; inulin.						
		- Starches:						
1108.11	00	- - Wheat starch	15%	1%		9%	kg	592.11
1108.12	00	- - Maize (corn) starch	15%	1%		9%	kg	592.12
1108.13	00	- - Potato starch	15%	1%		9%	kg	592.13
1108.14	00	- - Manioc (cassava) starch	15%	1%		9%	kg	592.14
		- - Other starches:						
1108.19	10	- - - Arrowroot starch	15%	1%		9%	kg	592.151
1108.19	90	- - - Other	15%	1%		9%	kg	592.159
1108.20	00	- Inulin	15%	1%		9%	kg	592.16
1109.00	00	Wheat gluten, whether or not dried.	Free	1%		10%	kg	592.17

CHAPTER 12**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS
GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR
MEDICINAL PLANTS; STRAW AND FODDER****Notes.**

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

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
12.01		Soya beans, whether or not broken.						
1201.10	00	- Seed						
1201.10	10	- - - For sowing	Free	1%		5%	kg	222.21
1201.10	90	- - - Other	Free	1%		5%	kg	222.29
1201.90	00	- Other	Free	1%		5%	kg	222.29
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.						
1202.30	00	- Seed						
1202.30	10	- - - For sowing	Free	1%		5%	kg	222.121
1202.30	90	- - - Other	Free	1%		5%	kg	222.129
		- Other						
1202.41	00	- - In shell	Free	1%		5%	kg	222.11
1202.42	00	- - Shelled, whether or not broken	Free	1%		5%	kg	222.129
1203.00	00	Copra.	Free	1%		5%	kg	223.1
1204.00	00	Linseed, whether or not broken.						
1204.00	10	- For sowing	Free	1%		5%	kg	223.41
1204.00	90	- Other	Free	1%		5%	kg	223.49
12.05		Rape or colza seeds, whether or not broken.						
1205.10	00	- Low erucic acid rape or colza seeds:						
1205.10	10	- - - For sowing	Free	1%		5%	kg	222.611
1205.10	20	- - - Other	Free	1%		5%	kg	222.612
1205.90	00	- Other	Free	1%		5%	kg	222.619
1206.00	00	Sunflower seeds, whether or not broken.						
1206.00	10	- - - For sowing	Free	1%		5%	kg	222.41
1206.00	90	- - - Other	Free	1%		5%	kg	222.49
12.07		Other oil seeds and oleaginous fruits, whether or whether or not shelled or broken.						
1207.10	00	- Palm nuts and kernels						
1207.10	10	- - - For sowing	Free	1%		5%	kg	
1207.10	90	- - - Other	Free	1%		5%	kg	
		- Cotton seeds:						
1207.21	00	- - Seeds:						
1207.21	10	- - - For sowing	Free	1%		5%	kg	
1207.21	90	- - - Other	Free	1%		5%	kg	
1207.29	00	- - Other	Free	1%		5%	kg	223.39
1207.30	00	- Castor oil seeds:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1207.30	10	- - - For sowing	Free	1%		5%	kg	
1207.30	90	- - - Other	Free	1%		5%	kg	
1207.40	00	- Sesamum seeds:						
1207.40	10	- - - For sowing	Free	1%		5%	kg	222.51
1207.40	90	- - - Other	Free	1%		5%	kg	222.59
1202.50	0	- Mustard seeds						
1207.50	10	- - - For sowing	Free	1%		5%	kg	
1207.50	90	- - - Other	Free	1%		5%	kg	
1207.60	00	- Safflower (Carthamus tinctorius seeds):						
1207.60	10	- - - For sowing	Free	1%		5%	kg	
1207.60	90	- - - Other	Free	1%		5%	kg	
1207.70	00	- Melon seeds:						
1207.70	10	- - - For sowing	Free	1%		5%	kg	
1207.70	90	- - - Other	Free	1%		5%	kg	
		- Other						
1207.91	00	- - Poppy seeds						
1207.91	10	- - - For sowing	Free	1%		5%	kg	
1207.91	90	- - - Other	Free	1%		5%	kg	
1207.99	00	- - Other:						
1207.99	10	- - - For sowing	Free	1%		5%	kg	223.73
1207.99	90	- - - Other	Free	1%		5%	kg	223.79
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.						
1208.10	00	- Of soya beans	10%	1%		9%	kg	223.91
1208.90	00	- Other:						
1208.90	10	- - - Of ground-nuts	10%	1%		9%	kg	223.92
1208.90	20	- - - Of copra	10%	1%		9%	kg	223.93
1208.90	30	- - - Of palm nuts or kernels	10%	1%		9%	kg	223.94
1208.90	40	- - - Of linseed	10%	1%		9%	kg	223.95
1208.90	50	- - - Of cotton seeds	10%	1%		9%	kg	223.96
1208.90	60	- - - Of castor oil seeds	10%	1%		9%	kg	223.97
1208.90	90	- - - Other	10%	1%		9%	kg	223.99
12.09		Seeds, fruit and spores, of a kind used for sowing.						
1209.10	00	- Sugar beet seeds	Free	1%		5%	kg	292.52
		- Seeds of forage plants:						
1209.21	00	- - Lucerne (alfalfa) seeds	Free	1%		5%	kg	292.521
1209.22	00	- - Clover (Trifolium spp.) seeds	Free	1%		5%	kg	292.522
1209.23	00	- - Fescue seeds	Free	1%		5%	kg	292.523

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1209.24	00	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	Free	1%		5%	kg	292.524
1209.25	00	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	Free	1%		5%	kg	292.525
1209.29	00	- - Other	Free	1%		5%	kg	292.529
1209.30	00	- Seeds of herbaceous plants cultivated principally for their flowers	Free	1%		5%	kg	292.53
		- Other:						
1209.91	00	- - Vegetable seeds	Free	1%		5%	kg	292.541
1209.99	00	- - Other	Free	1%		5%	kg	292.59
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.						
1210.10	00	- Hop cones, neither ground nor powdered nor in the form of pellets	Free	1%		5%	kg	054.841
1210.20	00	- Hop cones, ground, powdered or in the form of pellets; lupulin	Free	1%		5%	kg	054.842
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	Free	1%		5%	kg	292.42
1211.30	00	- Coca leaf	Free	1%		5%	kg	292.43
1211.40	00	- Poppy straw	Free	1%		5%	kg	292.44
1211.50	00	- Ephedra	Free	1%		5%	kg	292.44
1211.90	00	- Other:						
1211.90	10	- - - Tonka beans	Free	1%		5%	kg	292.491
1211.90	20	- - - Sarsaparilla	Free	1%		5%	kg	292.492
1211.90	30	- - - Aloe vera	Free	1%		5%	kg	292.493
1211.90	40	- - - Quassia chips	Free	1%		5%	kg	292.494
1211.90	90	- - - Other	Free	1%		5%	kg	292.499
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 <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.						
		- Seaweeds and other algae						
1212.21	00	- - Fit for human consumption	Free	1%		5%	kg	292.97

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1212.29	00	- - Other	Free	1%		5%	kg	292.97
		- Other:						
1212.91	00	- - Sugar beet	Free	1%		5%	kg	054.87
1212.92	00	- - Locust beans (carob)	Free	1%		5%	kg	054.899
1212.93	00	- - Sugar cane	Free	1%		5%	kg	054.88
1212.94	00	- - Chicory roots	Free	1%		5%	kg	954.892
1212.99	00	- - Other						
1212.99	20	- - - Mauby bark	Free	1%		5%	kg	054.893
1212.99	90	- - - Other	Free	1%		5%	kg	054.899
1213.00	00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	1%		5%	kg	081.11
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets.						
1214.10	00	- Lucerne (alfalfa) meal and pellets	Free	1%		5%	kg	081.12
1214.90	00	- Other	Free	1%		5%	kg	081.13

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

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (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).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
13.01		Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).						
1301.20	00	- Gum Arabic	5%	1%		10%	kg	292.22
1301.90	00	- Other:						
1301.90	10	- - - Gum-resins	5%	1%		10%	kg	292.291
1301.90	90	- - - Other	5%	1%		10%	kg	292.299
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Vegetable saps and extracts:						
1302.11	00	- - Opium	5%	1%		10%	kg	292.941
1302.12	00	- - Of liquorice	5%	1%		10%	kg	292.942
1302.13	00	- - Of hops	5%	1%		10%	kg	292.943
1302.14	00	- - Of ephedra	5%	1%		10%	kg	292.943
1302.19	00	- - Other:						
1302.19	10	- - - Aloe vera extract	5%	1%		10%	kg	292.945
1302.19	90	- - - Other	5%	1%		10%	kg	292.949
1302.20	00	- Pectic substances, pectinates and pectates	5%	1%		10%	kg	292.95
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:						
1302.31	00	- - Agar-agar	5%	1%		10%	kg	292.961
1302.32	00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	1%		10%	kg	292.962
1302.39	00	- - Other	5%	1%		10%	kg	292.969

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED**Notes.**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).						
1401.10	00	- Bamboos	Free	1%		5%	kg	292.31
1401.20	00	- Rattans	Free	1%		5%	kg	292.32
1401.90	00	- Other	Free	1%		5%	kg	292.39
[14.02]		Deleted						
[14.03]		Deleted						
14.04		Vegetable products not elsewhere specified or included.						
1404.20	00	- Cotton linters	Free	1%		5%	kg	263.2
1404.90	00	- Other	Free	1%		5%	kg	292.999

SECTION III

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

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

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03						
1501.10	00	- Lard	10%	1%		9%	kg	411.21
1501.20	00	- Other pig fat	10%	1%		9%	kg	411.29
1501.90	00	- Other	10%	1%		9%	kg	411.29
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03						
1502.10	00	- Tallow	10%	1%		9%	kg	411.321
1502.90	00	- Other	10%	1%		9%	kg	411.329
1503.00	00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.						
1503.00	10	- - - Tallow oil	10%	1%		9%	kg	411.331
1503.00	90	- - - Other	10%	1%		9%	kg	411.339
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	10%	1%		9%	kg	411.11
1504.20	00	- Fats and oils and their fractions, of fish, other than liver oils	10%	1%		9%	kg	411.12
1504.30	00	- Fats and oils and their fractions, of marine mammals	10%	1%		9%	kg	411.13
1505.00	00	Wool grease and fatty substances derived therefrom (including lanolin).	10%	1%		9%	kg	411.341
1506.00	00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10%	1%		9%	kg/l	411.39
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	10%	1%		9%	kg/l	421.11
1507.90	00	- Other	10%	1%		9%	kg/l	421.19
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.						
1508.10	00	- Crude oil	10%	1%		9%	kg/l	421.31
1508.90	00	- Other	10%	1%		9%	kg/l	421.39
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.						
1509.10	00	- Virgin	10%	1%		9%	kg/l	421.41

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1509.90	00	- Other	10%	1%		9%	kg/l	421.42
1510.00	00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.						
1510.00	10	- - - Crude oil	10%	1%		9%	kg/l	421.491
1510.00	90	- - - Other	10%	1%		9%	kg/l	421.499
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.						
1511.10	00	- Crude oil	10%	1%		9%	kg/l	422.21
1511.90	00	- Other:						
1511.90	10	- - - Palm stearin	10%	1%		9%	kg/l	422.291
1511.90	90	- - - Other	10%	1%		9%	kg/l	422.299
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.						
		- Sunflower-seed or safflower oil and fractions thereof:						
1512.11	00	- - Crude oil	10%	1%		9%	kg/l	421.51
1512.19	00	- - Other	10%	1%		9%	kg/l	421.59
		- Cotton-seed oil and its fractions:						
1512.21	00	- - Crude oil, whether or not gossypol has been removed	10%	1%		9%	kg/l	421.21
1512.29	00	- - Other	10%	1%		9%	kg/l	421.29
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	10%	1%		9%	kg/l	422.31
1513.19	00	- - Other	10%	1%		9%	kg/l	422.39
		- Palm kernel or babassu oil and fractions thereof:						
1513.21	00	- - Crude oil	10%	1%		9%	kg/l	422.41
1513.29	00	- - Other	10%	1%		9%	kg/l	422.49
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	10%	1%		9%	kg/l	422.41

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1514.19	00	- - Other	10%	1%		9%	kg/l	422.42
		- Other:						
1514.91	00	- - Crude oil	10%	1%		9%	kg/l	422.43
1514.99	00	- - Other	10%	1%		9%	kg/l	422.49
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.						
		- Linseed oil and its fractions:						
1515.11	00	- - Crude oil	10%	1%		9%	kg/l	422.11
1515.19	00	- - Other	10%	1%		9%	kg/l	422.19
		- Maize (corn) oil and its fractions:						
1515.21	00	- - Crude oil	10%	1%		9%	kg/l	421.61
1515.29	00	- - Other	10%	1%		9%	kg/l	421.69
1515.30	00	- Castor oil and its fractions	10%	1%		9%	kg/l	422.5
1515.50	00	- Sesame oil and its fractions	10%	1%		9%	kg/l	421.8
1515.90	00	- Other:						
1515.90	10	- - - Tung oil and its fractions	10%	1%		9%	kg/l	
1515.90	90	- - - Other	10%	1%		9%	kg/l	
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.						
1516.10	00	- Animal fats and oils and their fractions:						
1516.10	10	- - - Fish fats and oils and their fractions	10%	1%		9%	kg	431.211
1516.10	90	- - - Other	10%	1%		9%	kg	431.219
1516.20	00	- Vegetable fats and oils and their fractions	10%	1%		9%	kg	431.22
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.						
1517.10	00	- Margarine, excluding liquid margarine	10%	1%		9%	kg	091.01
1517.90	00	- Other:						
1517.90	10	- - - Imitation lard and lard substitutes (shortening)	10%	1%		9%	kg	091.091
1517.90	90	- - - Other	10%	1%		9%	kg	091.099

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1518.00	00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat invacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	10%	1%		9%	kg	431.1
[15.19]		Deleted						
1520.00	00	Glycerol, crude; glycerol waters and glycerol lyes.	10%	1%		9%	kg/l	512.222
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
1521.10	00	- Vegetable waxes	10%	1%		9%	kg	431.41
1521.90	00	- Other	10%	1%		9%	kg	431.42
1522.00	00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10%	1%		9%	kg	431.33

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

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**Notes.**

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

Subheading Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1601.00	10	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.						
1601.00	10	- - - Chicken sausages, canned	10%	1%		9%	kg	017.21
1601.00	20	- - - Other chicken sausages	10%	1%		9%	kg	017.22
1601.00	30	- - - Salami sausages	10%	1%		9%	kg	017.23
1601.00	40	- - - Other sausages, canned	10%	1%		9%	kg	017.24
1601.00	90	- - - Other	10%	1%		9%	kg	017.29
16.02		Other prepared or preserved meat, meat offal or blood.						
1602.10	00	- Homogenised preparations:						
1602.10	20	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	Free	1%		5%	kg	098.112
1602.10	90	- - - Other, as defined in Subheading Note 1 to this Chapter	10%	1%		9%	kg	098.119
1602.20	00	- Of liver of any animal	10%	1%		9%	kg	017.3

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Of poultry of heading 01.05:						
1602.31	00	- - Of turkeys						
1602.31	10	- - Cured or smoked	10%	1%		9%	kg	
1602.31	90	- - Other	10%	1%		9%	kg	
1602.32	00	- - Of fowls of the species Gallus domesticus	10%	1%		9%	kg	017.43
1602.32	10	- - - Homogenised preparations for use in the production of chicken sausages	10%	1%		9%	kg	098.111
1602.32	90	- - - Other	10%	1%		9%	kg	098.119
1602.39	00	- - Other	10%	1%		9%	kg	017.49
		- Of swine:						
1602.41	00	- - Hams and cuts thereof	10%	1%		9%	kg	017.51
1602.42	00	- - Shoulders and cuts thereof	10%	1%		9%	kg	017.52
1602.49	00	- - Other, including mixtures:						
1602.49	10	- - - Luncheon meat	10%	1%		9%	kg	017.53
1602.49	90	- - - Other	10%	1%		9%	kg	017.59
1602.50	00	- Of bovine animals:						
1602.50	10	- - - Canned corned beef	10%	1%		9%	kg	017.61
1602.50	90	- - - Other	10%	1%		9%	kg	017.69
1602.90	00	- Other, including preparations of blood of any animal:						
1602.90	10	- - - Corned mutton	10%	1%		9%	kg	017.91
1602.90	90	- - - Other	10%	1%		9%	kg	017.99
1603.00	00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	10%	1%		9%	kg	017.1
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	10%	1%		9%	kg	037.11
1604.12	00	- - Herring	5%	1%		10%	kg	037.121
1604.13	00	- - Sardines, sardinella and brisling or sprats:						
1604.13	10	- - - Sardines	5%	1%		10%	kg	037.122
1604.13	20	- - - Sardinella and brisling or sprats	5%	1%		10%	kg	037.123
1604.14	00	- - Tunas, skipjack and bonito (Sarda spp.):						
1604.14	10	- - - Tunas	10%	1%		9%	kg	037.131
1604.14	20	- - - Skipjack and bonito	10%	1%		9%	kg	037.132
1604.15	00	- - Mackerel	5%	1%		10%	kg	037.14
1604.16	00	- - Anchovies	10%	1%		9%	kg	037.151

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1604.17	00	- - Eels	10%	1%		9%	kg	037.16
1604.18	00	- - Shark Fins	10%	1%		9%	kg	
1604.19	00	- - Other	10%	1%		9%	kg	037.159
1604.20	00	- Other prepared or preserved fish	10%	1%		9%	kg	037.16
		- Caviar and caviar substitutes:						
1604.31	00	- - Caviar	20%	1%		9%	kg	037.171
1604.32	00	- - Caviar substitutes	20%	1%		9%	kg	037.172
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.						
1605.10	00	- Crab	15%	1%		9%	kg	037.211
		- Shrimps and prawns:						
1605.21	00	- - Not in airtight container	15%	1%		9%	kg	037.212
1605.29	00	- - Other	15%	1%		9%	kg	037.212
1605.30	00	- Lobster	15%	1%		9%	kg	037.213
1605.40	00	- Other crustaceans:						
		- Molluscs:						
1605.51	00	- - Oysters	15%	1%		9%	kg	037.22
1605.52	00	- - Scallops, including queen scallops	15%	1%		9%	kg	037.22
1605.53	00	- - Mussels	15%	1%		9%	kg	037.22
1605.54	00	- - Cuttle fish and squid	15%	1%		9%	kg	037.22
1605.55	00	- - Octopus	15%	1%		9%	kg	037.22
1605.56	00	- - Clams, cockles and arkshells	15%	1%		9%	kg	037.22
1605.57	00	- - Abalone	15%	1%		9%	kg	037.22
1605.58	00	- - Snails, other than sea snails	15%	1%		9%	kg	037.22
1605.59	00	- - Other						
1605.59	10	- - - Conch	15%	1%		9%	kg	037.214
1605.59	90	- - - Other	15%	1%		9%	kg	037.219
		- Other aquatic invertebrates:						
1605.61	00	- - Sea cucumbers	15%	1%		9%	kg	037.22
1605.62	00	- - Sea urchins	15%	1%		9%	kg	037.22
1605.63	00	- - Jellyfish	15%	1%		9%	kg	037.22
1605.63	00	- - Jellyfish	15%	1%		9%	kg	037.22

CHAPTER 17**SUGARS AND SUGAR CONFECTIONERY****Note.**

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

Subheading Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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%	1%		10%	kg	061.12
1701.13	00	- - Cane sugar specified in Subheading Note 2 to this Chapter						
1701.13	10	- - - For retail sale in packages of not more than 10kg	5%	1%		10%	kg	
1701.13	90	- - - Other	5%	1%		10%	kg	
1701.14	00	- - Other cane sugar						
1701.14	10	- - - For retail sale in packages of not more than 10kg	5%	1%		10%	kg	
1701.14	90	- - - Other	5%	1%		10%	kg	
1701.91	00	- - Containing added flavouring or colouring matter	15%	1%		9%	kg	
1701.99	00	- - Other:	15%	1%		9%	kg	061.21
1701.99	10	- - - Icing sugar	15%	1%		9%	kg	061.291
1701.99	90	- - - Other	15%	1%		9%	kg	061.299

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	10%	1%		9%	kg	061.911
1702.19	00	- - Other	10%	1%		9%	kg	061.919
1702.20	00	- Maple sugar and maple syrup	10%	1%		9%	kg	061.92
1702.30	00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.	10%	1%		9%	kg	061.93
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	10%	1%		9%	kg	061.94
1702.50	00	- Chemically pure fructose	10%	1%		9%	kg	061.95
1702.60	00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10%	1%		9%	kg	061.96
1702.90	00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:						
1702.90	10	- - - Syrup of cane sugar	10%	1%		9%	kg	061.991
1702.90	20	- - - Caramel	10%	1%		9%	kg	061.992
1702.90	90	- - - Other	10%	1%		9%	kg	061.999
17.03		Molasses resulting from the extraction or refining of sugar.						
1703.10	00	- Cane molasses:						
1703.10	10	- - - Inedible	20%	1%		9%	kg&l	061.511
1703.10	20	- - - Edible	20%	1%		9%	kg&l	061.512
1703.90	00	- Other	20%	1%		9%	kg&l	061.59
17.04		Sugar confectionery (including white chocolate), not containing cocoa.						
1704.10	00	- Chewing gum, whether or not sugar-coated	20%	1%	19%	9%	kg	062.21
		- Other						
1704.90	90	- - - Other	20%	1%	19%	9%	kg	062.29

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
1801.00	00	Cocoa beans, whole or broken, raw or roasted.						
1801.00	10	- - - Raw	5%	1%		10%	kg	072.11
1801.00	20	- - - Roasted	5%	1%		10%	kg	072.12
1802.00	00	Cocoa shell, husk, skins and other cocoa waste.	5%	1%		10%	kg	072.5
18.03		Cocoa paste, whether or not defatted.						
1803.10	00	- Not defatted	5%	1%		10%	kg	072.31
1803.20	00	- Wholly or partly defatted	5%	1%		10%	kg	072.32
1804.00	00	Cocoa butter, fat and oil.	5%	1%		10%	kg	072.4
1805.00	00	Cocoa powder, not containing added sugar or other sweetening matter.						
1805.00	10	- - - Put up for retail sale in packages of not more than 2 kg	5%	1%		10%	kg	072.21
1805.00	90	- - - Other	5%	1%		10%	kg	072.29
18.06		Chocolate and other food preparations containing cocoa.						
1806.10	00	- Cocoa powder, containing added sugar or other sweetening matter	10%	1%	9%	9%	kg	073.1
1806.20	00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	1%	19%	9%	kg	073.2
		- Other, in blocks, slabs or bars:						
1806.31	00	- - Filled	20%	1%	19%	9%	kg	073.31
1806.32	00	- - Not filled	20%	1%	19%	9%	kg	073.39
1806.90	00	- Other	20%	1%	19%	9%	kg	073.9

CHAPTER 19**PREPARATIONS OF CEREALS, FLOUR, STARCH OR
MILK; PASTRYCOOKS' PRODUCTS****Notes.**

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term “groats” means cereals groats of Chapter 11;
 - (b) The terms “flour” and “meal” mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.						
1901.10	00	- Preparations suitable for infants or young children, put up for retail sale	Free	1%		5%	kg	098.93
1091.20	00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:						
1901.20	10	- - - Cake mix in retail packages not exceeding 2 kg.	Free	1%		10%	kg	048.51
1901.20	90	- - - Other	Free	1%		10%	kg	048.59
1901.90	00	- Other:						
1901.90	10	- - - Malt extract	Free	1%		10%	kg	098.941
1901.90	20	- - - Preparations of malt extract	Free	1%		10%	kg	098.942
1901.90	90	- - - Other	Free	1%		10%	kg	098.949
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	Free	1%		10%	kg	048.31
1902.19	00	- - Other	Free	1%		10%	kg	098.39
1902.20	00	- Stuffed pasta, whether or not cooked or otherwise prepared	Free	1%		10%	kg	098.911
1902.30	00	- Other pasta	Free	1%		10%	kg	098.912
1902.40	00	- Couscous	Free	1%		10%	kg	098.913
1903.00	00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Free	1%		10%	kg	056.45

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.						
1904.10	00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	1%		9%	kg	048.111
1904.20	00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10%	1%		9%	kg	048.112
1904.30	00	- Bulgur wheat	10%	1%		9%	kg	048.113
1904.90	00	- Other	10%	1%		9%	kg	048.12
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable pharmaceutical use, sealing wafers, for rice paper and similar products.						
1905.10	00	- Crispbread	10%	1%		9%	kg	048.411
1905.20	00	- Gingerbread and the like	10%	1%		9%	kg	048.421
		- Sweet biscuits; waffles and wafers:						
1905.31	00	- - Sweet biscuits	20%	1%		9%	kg	048.425
1905.32	00	- - Waffles and wafers:						
1905.32	10	- - - Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	1%		5%	kg	048.426
1905.32	20	- - - Sealing wafers, rice paper and similar products	Free	1%		5%	kg	048.427
1905.32	90	- - - Other	10%	1%		9%	kg	048.428
1905.40	00	- Rusks, toasted bread and similar toasted products	10%	1%		9%	kg	048.412
1905.90	00	- Other:						
1905.90	10	- - - Biscuits, unsweetened	Free	1%		10%	kg	048.491
1905.90	20	- - - Ice cream cones	10%	1%		9%	kg	048.492
1905.90	90	- - - Other	10%	1%		9%	kg	048.499

CHAPTER 20**PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS****Notes.**

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

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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 food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

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

Additional Guidelines.

1. Reconstituted juices, i.e., products obtained by the addition of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition, are classified in this Chapter. However, fruit juices in which one of the constituents (e.g., water, citric acid or essential oil extracted from the fruit) has been added in such quantity that the balance of the different constituents as found in the natural juice is clearly upset, and the natural juice has lost its original character, are classified in Heading 21.06 or in Chapter 22.
2. Coconut milk, generally consisting of coconut flesh extract (57%) and water (43%), put up for retail sale, is classified in Heading 21.06.
3. For the purposes of Subheadings 2009.61 and 2009.69, grape must partially fermented (whether or not fermentation has been arrested) and unfermented grape must with alcohol added, both having an alcoholic strength by volume exceeding 0.5 % vol., are classified in Heading 22.04.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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:						
2001.10	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.711
2001.10	90	- - - Other	10%	1%		9%	kg	056.712
2001.90	00	- Other:						
2001.90	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.715
2001.90	90	- - - Other	10%	1%		9%	kg	056.719
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
2002.10	00	- Tomatoes, whole or in pieces:						
2002.10	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.721
2002.10	90	- - - Other	10%	1%		9%	kg	056.729
2002.90	00	- Other:						
2002.90	10	- - - Tomato paste, in packages not less than 50 kg	10%	1%		9%	kg	056.731
2002.90	20	- - - Tomato paste, other	10%	1%		9%	kg	056.732
2002.90	30	- - - Other, in packages not less than 50 kg	10%	1%		9%	kg	056.733
2002.90	90	- - - Other	10%	1%		9%	kg	056.739
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Mushrooms of the genus Agaricus:						
2003.10	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.741
2003.10	90	- - - Other	10%	1%		9%	kg	056.742
		- Truffles:						
2003.20	10	- - - - In packages not less than 50 kg	10%	1%		9%	kg	056.743
2003.20	90	- - - - Other	10%	1%		9%	kg	
2003.90	00	- - - Other	10%	1%		9%	kg	056.749
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:						
2004.10	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.611
2004.10	90	- - - Other	10%	1%		9%	kg	056.619
2004.90	00	- Other vegetables and mixtures of vegetables:						
2004.90	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.691
2004.90	90	- - - Other	10%	1%		9%	kg	056.699
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00						
2005.10	00	- Homogenized vegetables:						
2005.10	20	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	Free	1%		5%	kg	098.122
2005.10	90	- - - Other, as defined in Subheading Note 1 to this Chapter	Free	1%		5%	kg	098.129
2005.20	00	- Potatoes:						
2005.20	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	098.761
2005.20	90	- - - Other	10%	1%		9%	kg	098.769
2005.40	00	- Peas (Pisum sativum):						
2005.40	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	098.791
2005.40	90	- - - Other	10%	1%		9%	kg	098.792
		- Beans (Vigna spp., Phaseolus spp.):						
2005.51	00	- - Beans, shelled:						
2005.51	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.793
2005.51	90	- - - Other	10%	1%		9%	kg	056.794
2005.59	00	- - Other:						
2005.59	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.795

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2005.59	90	- - - Other	10%	1%		9%	kg	056.796
2005.60	00	- Asparagus	10%	1%		9%	kg	056.797
2005.70	00	- Olives:						
2005.70	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.798
2005.70	90	- - - Other	10%	1%		9%	kg	056.7991
2005.80	00	- Sweet corn (Zea mays var. saccharata):						
2005.80	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	056.771
2005.80	90	- - - Other	10%	1%		9%	kg	056.779
		- Other vegetables and mixtures of vegetables:						
2005.91	00	- - Bamboo shoots:						
2005.91	10	- - - In packages not less than 50 kg	10%	1%		9%	kg	
2005.91	90	- - - Other	10%	1%		9%	kg	
2005.99	00	- - Other:						
2005.99	10	- - - Sauerkraut, in packages not less than 50 kg	10%	1%		9%	kg	056.7992
2005.99	20	- - - Sauerkraut, other	10%	1%		9%	kg	056.7993
		- - - Other:						
2005.99	91	- - - - Homogenized vegetables in packages not less than 50 kg	10%	1%		9%	kg	098.121
2005.99	98	- - - - Other vegetables and mixtures of vegetables in packages not less than 50 kg	10%	1%		9%	kg	056.7994
2005.99	99	- - - - Other	10%	1%		9%	kg	056.7999
2006.00	00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).						
2006.00	10	- - - Citrus peel	10%	1%		9%	kg	062.11
2006.00	20	- - - Glacé cherries	10%	1%		9%	kg	062.12
2006.00	90	- - - Other	10%	1%		9%	kg	062.19
20.07		Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.						
2007.10	00	- Homogenised preparations						
2007.10	10	- - - For infant use, as defined in Subheading Note 2 to this Chapter	Free	1%		5t%	kg	098.131
2007.10	90	- - - Other, as defined in Subheading Note 2 to this Chapter	10%	1%		9%	kg	098.139
		- Other:						
2007.91	00	- - Citrus fruit:						
2007.91	10	- - - Fruit purée and fruit paste, not in retail packages	10%	1%		9%	kg	058.11

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2007.91	90	- - - Other	10%	1%		9%	kg	058.12
2007.99	00	- - Other:						
2007.99	10	- - - Fruit purée and fruit paste, not in retail packages	10%	1%		9%	kg	058.13
2007.99	20	- - - Pineapple jams and jellies	10%	1%		9%	kg	058.14
2007.99	30	- - - Guava jams and jellies	10%	1%		9%	kg	058.15
2007.99	50	- - - Nutmeg jams and jellies	10%	1%		9%	kg	058.17
2007.99	90	- - - Other	10%	1%		9%	kg	058.19
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	00	- - Ground-nuts						
2008.11	10	- - - Peanut butter	10%	1%		9%	kg	058.922
2008.11	90	- - - Other	10%	1%		9%	kg	058.929
2008.19	00	- - Other, including mixtures						
2008.19	10	- - - Coconut Cream	10%	1%		9%	kg	058.921
2008.19	90	- - - Other	10%	1%		9%	kg	
2008.20	00	- Pineapples	10%	1%		9%	kg	058.93
2008.30	00	- Citrus fruit:						
2008.30	10	- - - Oranges	10%	1%		9%	kg	058.941
2008.30	20	- - - Grapefruits	10%	1%		9%	kg	058.942
2008.30	90	- - - Other	10%	1%		9%	kg	058.949
2008.40	00	- Pears	10%	1%		9%	kg	058.961
2008.50	00	- Apricots	10%	1%		9%	kg	058.951
2008.60	00	- Cherries:						
2008.60	10	- - - Maraschino cherries	10%	1%		9%	kg	058.952
2008.60	90	- - - Other	10%	1%		9%	kg	058.952
2008.70	00	- Peaches, including nectarines	10%	1%		9%	kg	058.953
2008.80	00	- Strawberries	10%	1%		9%	kg	058.962
		- Other, including mixtures other than those of subheading 2008.19:						
2008.91	00	- - Palm hearts	10%	1%		9%	kg	058.963
2008.93	00	- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	10%	1%		9%	kg	058.97
2008.97	00	- - Mixtures	10%	1%		9%	kg	058.97
2008.99	00	- - Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2008.99	10	- - - Mangoes	10%	1%		9%	kg	058.964
2008.99	20	- - - Banana and plantain chips	10%	1%		9%	kg	058.965
2008.99	30	- - - Akee (ackee) (Blighia sapida Koenig)	10%	1%		9%	kg	058.966
2008.99	40	- - - Christophine (choyote)	10%	1%		9%	kg	058.967
2008.99	90	- - - Other	10%	1%		9%	kg	058.969
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.						
		- Orange juice:						
2009.11	00	- - Frozen:						
2009.11	10	- - - Concentrated	Free	1%		10%	kg&l	059.111
2009.11	20	- - - Other	Free	1%		10%	kg&l	059.119
2009.12	00	- - Not frozen, of a Brix value not exceeding 20:						
2009.12	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.121
2009.12	20	- - - Other, in packages put up for retail sale, not concentrated	Free	1%		10%	kg&l	059.123
2009.12	30	- - - Other, not concentrated	Free	1%		10%	kg&l	059.122
2009.12	90	- - - Other, concentrated	Free	1%		10%	kg&l	059.129
2009.19	00	- - Other:						
2009.19	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.131
2009.19	20	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.132
2009.19	90	- - - Not in packages put up for retail sale	Free	1%		10%	kg&l	059.139
		- Grapefruit (including pomelo) juice:						
2009.21	00	- - Brix value not exceeding 20:						
2009.21	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.211
2009.21	20	- - - Other, in packages put up for retail sale, not concentrated	Free	1%		10%	kg&l	059.213
2009.21	30	- - - Other, not concentrated	Free	1%		10%	kg&l	059.212
2009.21	90	- - - Other, concentrated	Free	1%		10%	kg&l	059.219
2009.29	00	- - Other:						
2009.29	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.221
2009.29	20	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.222
2009.29	90	- - - Not in packages put up for retail sale	Free	1%		10%	kg&l	059.229

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Juice of any other single citrus fruit:						
2009.31	00	-- Of a Brix value not exceeding 20:						
		--- Lime juice of a Brix value not exceeding 20:						
2009.31	11	---- For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.311
2009.31	12	---- Other, in packages put up for retail sale, concentrated	Free	1%		10%	kg&l	059.31
2009.31	13	---- Other, in packages put up for retail sale, not concentrated	Free	1%		10%	kg&l	059.312
2009.31	19	---- Not in packages put up for retail sale	Free	1%		10%	kg&l	059.319
		--- Other single citrus fruit of a Brix value not exceeding 20:						
2009.31	91	---- For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.321
2009.31	92	---- Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.322
2009.31	99	---- Not in packages put up for retail sale	Free	1%		10%	kg&l	059.329
2009.39	00	-- Other:						
		--- Lime juice of a Brix value exceeding 20::						
2009.39	11	---- For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.311
2009.39	12	---- Other, in packages put up for retail sale, concentrated	Free	1%		10%	kg&l	059.31
2009.39	13	---- Other, in packages put up for retail sale, not concentrated	Free	1%		10%	kg&l	059.312
2009.39	19	---- Not in packages put up for retail sale.	Free	1%		10%	kg&l	059.319
		--- Other single citrus fruit of a Brix value exceeding 20:						
2009.39	91	---- For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.332
2009.39	92	---- Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.333
2009.39	99	---- Not in packages put up for retail sale	Free	1%		10%	kg&l	059.334
		- Pineapple juice						
2009.41	00	-- Of a Brix value not exceeding 20:						
2009.41	10	--- For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.911
2009.41	30	--- Other, in packages put up for retail sale	Free	1%		10%	kg&l	
2009.41	40	--- Not in packages put up for retail sale	Free	1%		10%	kg&l	059.912
2009.49	00	-- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2009.49	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.913
2009.49	20	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.915
2009.49	40	- - - Not in packages put up for retail sale	Free	1%		10%	kg&l	059.919
2009.50	99	- Tomato juice:						
2009.50	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.922
2009.50	90	- - - Other tomato juice (see Chapter Note 4)	Free	1%		10%	kg&l	059.929
		- Grape Juice (including Grape Must):						
2009.61	00	- - Of a Brix value not exceeding 30:						
2009.61	10	- - - Concentrated, other than grape must	Free	1%		10%	kg&l	059.931
2009.61	20	- - - Grape Must (see Additional Guideline 3)	Free	1%		10%	kg&l	059.935
2009.61	30	- - - Other, for infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.932
2009.61	40	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.933
2009.61	90	- - - Other, not in packages put up for retail sale	Free	1%		10%	kg&l	059.934
2009.69	00	- - Other:						
2009.69	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.936
2009.69	20	- - - Grape Must (see Additional Guideline 3)	Free	1%		10%	kg&l	059.939
2009.69	30	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.937
2009.69	90	- - - Other, not in packages put up for retail sale	Free	1%		10%	kg&l	059.938
		- Apple juice:						
2009.71	00	- - Of a Brix value not exceeding 20:						
2009.71	10	- - - Concentrated, not in packages put up for retail sale	Free	1%		10%	kg&l	059.941
2009.71	20	- - - Other, for infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.942
2009.71	30	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.943
2009.71	80	- - - Other, not in packages put up for retail sale	Free	1%		10%	kg&l	059.944
2009.79	00	- - Other:						
2009.79	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.945
2009.79	20	- - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.946

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2009.79	80	- - - Not in packages put up for retail sale	Free	1%		10%	kg&l	059.949
		- Juice of any other single fruit or vegetable:						
2009.81	00	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:						
2009.81	10	- - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.959 (A)
2009.81	90	- - - Other	Free	1%		10%	kg&l	059.959 (B)
2009.89	00	- - Other:						
		- - - Passion fruit juice:						
2009.89	11	- - - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.952
2009.89	12	- - - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.953
2009.89	13	- - - - Other, concentrated, not in packages put up for retail sale	Free	1%		10%	kg&l	059.951
2009.89	19	- - - - Other	Free	1%		10%	kg&l	059.954
		- - - Tamarind Juice:						
2009.89	22	- - - - For infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.956
2009.89	23	- - - - Other, in packages put up for retail sale	Free	1%		10%	kg&l	059.957
2009.89	29	- - - - Not in packages put up for retail sale	Free	1%		10%	kg&l	059.958
2009.89	30	- - - Other, for infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.959(A)
2009.89	90	- - - Other	Free	1%		10%	kg&l	059.959(B)
2009.90	00	- Mixtures of juices:						
2009.90	10	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.962
2009.90	20	- - - Other mixtures of grapefruit juice and other juice	Free	1%		10%	kg&l	059.963
2009.90	30	- - - Other mixtures of orange juice with other juice	Free	1%		10%	kg&l	
2009.90	40	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.968
2009.90	50	- - - Other mixtures of pineapple juice with other juice	Free	1%		10%	kg&l	059.965
2009.90	60	- - - Other mixtures of juices, for infant use, in packages put up for retail sale	Free	1%		10%	kg&l	059.966
2009.90	90	- - - Other mixtures of juices	Free	1%		10%	kg&l	059.969

CHAPTER 21**MISCELLANEOUS EDIBLE PREPARATIONS****Notes.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.						
		- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts essences or concentrates or with a basis of coffee:						
2101.11	00	- - Extracts, essences and concentrates	15%	1%		9%	kg	071.311
2101.12	00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15%	1%		9%	kg	071.312
2101.20	00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	15%	1%		9%	kg	071.32
2101.30	00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15%	1%		9%	kg	071.33
21.02		Yeasts (active or inactive); other single-cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.						
2102.10	00	- Active yeasts	5%	1%		10%	kg	098.61
2102.20	00	- Inactive yeasts; other single-cell micro-organisms, dead:						
2102.20	10	- - - Inactive yeasts	5%	1%		10%	kg	098.62
2102.20	20	- - - Other single-cell micro-organisms, dead	5%	1%		10%	kg	098.63
2102.30	00	- Prepared baking powders	5%	1%		10%	kg	098.64
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
2103.10	00	- Soya sauce	15%	1%		9%	kg	098.41
2103.20	00	- Tomato ketchup and other tomato sauces:						
2103.20	10	- - - Tomato ketchup	15%	1%		9%	kg	098.421
2103.20	20	- - - Other tomato sauces	15%	1%		9%	kg	098.422
2103.30	00	- Mustard flour and meal and prepared mustard:						
2103.30	10	- - - Mustard flour and meal	15%	1%		9%	kg	098.431

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2103.30	20	- - - Prepared mustard	15%	1%		9%	kg	098.432
2103.90	00	- Other:						
2103.90	10	- - - Pepper sauce	15%	1%		9%	kg	098.491
2103.90	20	- - - Mayonnaise	15%	1%		9%	kg	098.492
2103.90	30	- - - Worcestershire sauce	15%	1%		9%	kg	098.493
2103.90	40	- - - Achar, kuchela and similar preparations	15%	1%		9%	kg	098.494
2103.90	50	- - - Aromatic bitters	15%	1%		9%	kg& l	112.493
2103.90	90	- - - Other	15%	1%		9%	kg	098.499
21.04		Soups and broths and preparations therefor; homogenized composite food preparations.						
2104.10	00	- Soups and broths and preparations therefor:						
2104.10	10	- - - In liquid form	15%	1%		9%	kg	098.51
2104.10	20	- - - In solid or powder form	15%	1%		9%	kg	098.52
2104.10	00	- Homogenized composite food preparations:						
2104.20	10	- - - Preparations for infant use, put up for retail sale	15%	1%		9%	kg	098.141
2104.20	90	- - - Other	15%	1%		9%	kg	098.149
2105.00		Ice cream and other edible ice, whether or not containing cocoa.						
2105.00	10	- - - Ice cream	15%	1%		9%	kg	022.331
2105.00	90	- - - Other	15%	1%		9%	kg	022.339
21.06		Food preparations not elsewhere specified or included.						
2106.10	00	- Protein concentrates and textured protein substances:						
2106.10	10	- - - Protein hydrolysates	15%	1%		9%	kg	098.991
2106.10	90	- - - Other	15%	1%		9%	kg	098.992
2106.90	00	- Other:						
2106.90	10	- - - Mauby syrup	15%	1%		9%	kg	098.993
2106.90	20	- - - Other flavoured or coloured sugar syrups	15%	1%		9%	kg	098.994
2106.90	30	- - - Flavouring powders for making beverages	15%	1%		9%	kg	098.995
2106.90	40	- - - Autolysed yeast	5%	1%		10%	kg	098.996
2106.90	50	- - - Ice cream powders	15%	1%		9%	kg	098.997
2106.90	60	- - - Preparations consisting of saccharin and foodstuff, used for sweetening purposes	15%	1%		9%	kg	098.998
2106.90	70	- - - Preparations for infant use, put up for retail sale	15%	1%		9%	kg	098.9991

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2106.90	80	- - - Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	15%	1%		9%	kg&l	098.9992
		- - - Other						
2106.90	91	- - - Coconut Milk	15%	1%		9%	kg	
2106.9	92	- - - Coconut Powder	15%	1%		9%	kg	
2106.90	99	- - - Other	15%	1%		9%	Kg	098.9999

CHAPTER 22**BEVERAGES, SPIRITS AND VINEGAR****Notes.**

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

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

Additional Guideline.

1. Aromatic bitters used as flavouring agents for food and beverages are classified in heading 21.03. Chapter Note 1 (a) to Chapter 22 refers.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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:						
2201.10	10	- - - Mineral waters	15%	1%		9%	kg & l	111.011
2201.10	20	- - - Aerated waters	5%	1%		10%	kg & l	111.012
2201.90	00	- Other:						
2201.90	10	- - - Ordinary natural waters	5%	1%		10%	kg & l	111.013
2201.90	90	- - - Other	5%	1%		10%	kg & l	111.019
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit or vegetable juices of heading 20.09.						
2202.10	00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:						
2202.10	10	- - - Aerated waters	20%	1%		9%	kg & l	111.021
2202.10	90	- - - Other waters	5%	1%		10%	kg & l	111.022
2202.99	00	- Other:						
2202.99	00	- - Non-Alcoholic Beer	5%	1%		10%	kg & l	111.024
2202.99	30	- - - Beverages containing cocoa	5%	1%		10%	kg & l	111.023
2202.99	20	- - - Malt beverages	5%	1%		10%	kg & l	111.024
		- - - Other						
2202.99	91	- - - Coconut Water	5%	1%		10%	kg & l	
2202.99	99	- - - Other	5%	1%		10%	kg & l	111.029
2203.00	00	Beer made from malt.						
2203.00	10	- - - Beer	20%	1%	19%	9%	kg & l	112.31
2203.00	20	- - - Stout	20%	1%	19%	9%	kg & l	112.32
2203.00	90	- - - Other	20%	1%	19%	9%	kg & l	112.39
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.						
2204.10	00	- Sparkling wine	15%	1%	8%	9%	kg & l	112.15

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:						
2204.21	00	- - In containers holding 2 litres or less	15%	1%	8%	9%	kg & l	112.171
2204.22	00	- - In containers holding more than 2 litres but not more than 10 items	15%	1%	8%	9%	kg & l	112.171
2204.29	00	- - Other:						
2204.29	10	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	15%	1%	8%	9%	kg & l	112.172
2204.29	90	- - - Other	15%	1%	8%	9%	kg & l	112.179
2204.30	00	- - Other grape must	15%	1%	8%	9%	kg & l	112.11
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
2205.10	00	- In containers holding 2 litres or less	15%	1%	8%	9%	kg & l	112.131
2205.90	00	- Other	15%	1%	8%	9%	kg & l	113.139
2206.00	00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.						
2206.00	10	- - - Shandy	15%	1%	8%	9%	kg & l	112.21
2206.00	90	- - - Other	15%	1%	8%	9%	kg & l	112.29
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% or higher						
2207.10	10	- - - Bio-ethanol	20%	1%		9%	kg & l	512.15
2207.10	90	- - - Other	20%	1%		9%	kg & l	512.15
2207.20	00	- Ethyl alcohol and other spirits, denatured, of any strength						
2207.20	10	- - - Bio-ethanol	20%	1%		9%	kg & l	512.16
2207.20	90	- - - Other	20%	1%		9%	kg & l	512.16
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2208.20	00	- Spirits obtained by distilling grape wine or grape marc:						
2208.20	10	- - - Brandy, in bottles of a strength not exceeding 46% vol	\$5.00	1%	\$4.00	9%	kg & l	112.421
2208.20	90	- - - Other	\$5.00	1%	\$4.00	9%	kg & l	112.429
2208.30	00	- Whiskies:						
2208.30	10	- - - In bottles of a strength not exceeding 46% vol	\$5.00	1%	\$4.00	9%	kg & l	112.411
2208.30	90	- - - Other	\$5.00	1%	\$4.00	9%	kg & l	112.419
2208.40	00	- Rum and other spirits obtained by distilling fermented sugarcane products:						
2208.40	10	- - - In bottles of a strength not exceeding 46% vol	\$5.00	1%	\$4.00	9%	kg & l	112.441
2208.40	90	- - - Other	\$5.00	1%	\$4.00	9%	kg & l	112.449
2208.50	00	- Gin and Geneva:						
2208.50	10	- - - In bottles of a strength not exceeding 46% vol	\$5.00	1%	\$4.00	9%	kg & l	112.451
2208.50	90	- - - Other	\$5.00	1%	\$4.00	9%	kg & l	112.459
2208.60	00	- Vodka	\$5.00	1%	\$4.00	9%	kg & l	112.491
2208.70	00	- Liqueurs and cordials	\$5.00	1%	\$4.00	9%	kg & l	112.492
2208.90	00	- Other	\$5.00	1%	\$4.00	9%	kg & l	112.499
2209.00	00	Vinegar and Substitutes for vinegar obtained from acetic acid	5%	1%		10%	kg & l	

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER**Note.**

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

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	Free	1%		5%	kg	081.41
2301.20	00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	1%		5%	kg	081.42
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)	Free	1%		5%	kg	081.24
2302.30	00	- Of wheat	Free	1%		5%	kg	081.26
2302.40	00	- Of other cereals	Free	1%		5%	kg	081.29
2302.40	10	- - - Of rice	Free	1%		5%	kg	
2302.40	90	- - - Other	Free	1%		5%	kg	
2302.50	00	- Of leguminous plants	Free	1%		5%	kg	081.23
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.						
2303.10	00	- Residues of starch manufacture and similar residues	Free	1%		5%	kg	081.51

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2303.20	00	- Beet-pulp, bagasse and other waste of sugar manufacture	Free	1%		5%	kg	081.52
2303.30	00	- Brewing or distilling dregs and waste	Free	1%		5%	kg	081.53
2304.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Free	1%		5%	kg	081.31
2305.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	1%		5%	kg	081.32
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23,04 or 23,05.						
2306.10	00	- Of cotton seeds	Free	1%		5%	kg	081.33
2306.20	00	- Of linseed	Free	1%		5%	kg	081.34
2306.30	00	- Of sunflower seeds	Free	1%		5%	kg	081.35
		- Of rape or colza seeds:						
2306.41	00	- - Of low erucic acid rape or colza seeds	Free	1%		5%	kg	081.41
2306.49	00	- - Other	Free	1%		5%	kg	081.49
2306.50	00	- Of coconut or copra	Free	1%		5%	kg	081.37
2306.60	00	- Of palm nuts or kernels	Free	1%		5%	kg	081.38
2306.90	00	- Other	Free	1%		5%	kg	081.399
2307.00	00	Wine lees; argol.	Free	1%		5%	kg	081.94
2308.00	00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	1%		5%	kg	081.192
23.09		Preparations of a kind used in animal feeding.						
2309.10	00	- Dog or cat food, put up for retail sale	5%	1%		10%	kg	081.95
2309.90	00	- Other:						
2309.90	10	- - - Mixed bird seeds	5%	1%		10%	kg	081.991
2309.90	20	- - - Other foods for pets	5%	1%		10%	kg	081.992
2309.90	30	- - - Prepared complete poultry feed	Free	1%		5%	kg	081.993
2309.90	40	- - - Prepared complete cattle feed	Free	1%		5%	kg	081.994
2309.90	50	- - - Prepared complete pig feed	Free	1%		5%	kg	081.995
2309.90	60	- - - Other prepared complete animal feeds	Free	1%		5%	kg	081.996
2309.90	90	- - - Other	Free	1%		5%	kg	081.999

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
24.01		Unmanufactured tobacco; tobacco refuse.						
2401.10	00	- Tobacco, not stemmed/stripped	20%	1%	19%	9%	kg	121.1
2401.20	00	- Tobacco, partly or wholly stemmed/stripped	20%	1%	19%	9%	kg	121.2
2401.30	00	- Tobacco refuse	20%	1%	19%	9%	kg	121.3
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.						
2402.10	00	- Cigars, cheroots and cigarillos, containing tobacco	20%	1%	19%	9%	kg	122.1
2402.20	00	- Cigarettes containing tobacco	20%	1%	19%	9%	kg	122.2
2402.90	00	- Other	20%	1%	19%	9%	kg	122.31
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.						
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion						
2403.11	00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	20%	1%	19%	9%	kg	122.32
2403.19	00	- - Other	20%	1%	19%	9%	kg	122.32
		- Other:						
2403.91	00	- - “Homogenised” or “reconstituted” tobacco	20%	1%	19%	9%	kg	122.391
2403.99	00	- - Other:						
2403.99	10	- - - Snuff	20%	1%	19%	9%	kg	122.392
2403.99	90	- - - Other	20%	1%	19%	9%	kg	122.399

SECTION V

MINERAL PRODUCTS

CHAPTER 25**SALT; SULPHUR; EARTHS AND STONE; PLASTERING
MATERIALS, LIME AND CEMENT****Notes.**

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

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

2. This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chucks (heading 95.04); or
 - (i) Writing or drawing chucks or tailors' chucks (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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2501.00	00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.						
2501.00	10	- - - Table salt in retail packages of not more than 2.5 kg	5%	1%		10%	kg	278.31
2501.00	20	- - - Other table salt	5%	1%		10%	kg	278.32
2501.00	30	- - - Rock salt	5%	1%		10%	kg	278.33
2501.00	40	- - - Pure sodium chloride	5%	1%		10%	kg	278.34
2501.00	50	- - - Salt liquors	5%	1%		10%	kg	278.35
2501.00	90	- - - Other	5%	1%		10%	kg	278.39
2502.00	00	Unroasted iron pyrites.	10%	1%		9%	kg	274.2
2503.00	00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10%	1%		9%	kg	274.1
25.04		Natural graphite.						
2504.10	00	- In powder or in flakes	10%	1%		9%	Kg	278.221
2504.90	00	- Other	10%	1%		9%	Kg	278.229
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.						
2505.10	00	- Silica sands and quartz sands	Free	1%		5%	kg	273.31
2505.90	00	- Other	Free	1%		5%	kg	273.39
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	10%	1%		9%	kg	278.511
2506.20	00	- Quartzite	10%	1%		9%	kg	
2507.00	00	Kaolin and other kaolinic clays, whether or not calcined.	10%	1%		9%	kg	278.26
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.						
2508.10	00	- Bentonite	10%	1%		9%	kg	278.27
2508.30	00	- Fire-clay	10%	1%		9%	kg	278.292
2508.40	00	- Other clays	10%	1%		9%	kg	278.293
2508.50	00	- Andalusite, kyanite and sillimanite	10%	1%		9%	kg	278.294
2508.60	00	- Mullite	10%	1%		9%	kg	278.295
2508.70	00	- Chamotte or dinas earths	10%	1%		9%	kg	278.296

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2509.00	00	Chalk.	10%	1%		9%	kg	278.91
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.						
2510.10	00	- Unground	10%	1%		9%	kg	272.31
2510.20	00	- Ground	10%	1%		9%	kg	272.32
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)	10%	1%		9%	kg	278.921
2511.20	00	- Natural barium carbonate (witherite)	10%	1%		9%	kg	278.922
2512.00	00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	10%	1%		9%	kg	278.95
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
2513.10	00	- Pumice stone	10%	1%		9%	kg	
2513.20	00	- Emery, natural corundum, natural garnet and other natural abrasives	10%	1%		9%	kg	277.222
2514.00	00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.	10%	1%		9%	kg	273.11
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
		- Marble and travertine:						
2515.11	00	- - Crude or roughly trimmed	10%	1%		9%	kg	273.121
2515.12	00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	1%		9%	kg	273.122
2515.20	00	- Ecaussine and other calcareous monumental or building stone; alabaster	10%	1%		9%	kg	273.123

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	10%	1%		9%	kg	273.131
2516.12	00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	1%		9%	kg	273.132
2516.20	00	- Sandstone	10%	1%		9%	kg	
2516.90	00	- Other monumental or building stone	10%	1%		9%	kg	273.139
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.						
2517.10	00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	1%		10%	kg	273.41
2517.20	00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	1%		10%	kg	273.42
2517.30	00	- Tarred macadam	5%	1%		10%	kg	273.43
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:						
2517.41	00	- - Of marble	5%	1%		10%	kg	273.44
2517.49	00	- - Other	5%	1%		10%	kg	273.49
25.18		Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2518.10	00	- Dolomite not calcined or sintered	10%	1%		9%	kg	278.231
2518.20	00	- Calcined or sintered dolomite	10%	1%		9%	kg	278.232
2518.30	00	- Dolomite ramming mix	10%	1%		9%	kg	278.233
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)	10%	1%		9%	kg	278.24
2519.90	00	- Other	10%	1%		9%	kg	278.25
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:						
2520.10	10	- - - Gypsum	10%	1%		9%	kg	273.231
2520.10	20	- - - Anhydrite	10%	1%		9%	kg	273.232
		- Plasters:						
2520.20	10	- - - Plaster of Paris	10%	1%		9%	kg	273.241
2520.20	90	- - - Other	10%	1%		9%	kg	273.249
2521.00	00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	1%		9%	kg	273.22
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.						
2522.10	00	- Quicklime	10%	1%		9%	kg	661.11
2522.20	00	- Slaked lime	10%	1%		9%	kg	661.12
2522.30	00	- Hydraulic lime	10%	1%		9%	kg	661.13
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	*	*	*	*	kg	661.21
		- Portland cement:						
2523.21	00	- - White cement, whether or not artificially coloured	Free	1%	\$0.05	2%	kg	661.221
2523.29	00	- - Other:						
2523.29	10	- - - Building cement (grey)	Free	1%	\$0.05	2%	kg	661.222
2523.29	20	- - - Oilwell cement	Free	1%	\$0.05	2%	kg	661.223
2523.29	90	- - - Other	Free	1%	\$0.05	2%	kg	661.229

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2523.30	00	- Aluminous cement	*	*	*	*	kg	661.23
2523.90	00	- Other hydraulic cements	*	*	*	*	kg	661.29
25.24		Asbestos.						
2524.10	00	- Crocidolite	10%	1%		9%	kg	
2524.90	00	- Other	10%	1%		9%	kg	
25.25		Mica, including splittings; mica waste.						
2525.10	00	- Crude mica and mica rifted into sheets or splittings	10%	1%		9%	kg	278.521
2525.20	00	- Mica powder	10%	1%		9%	kg	278.522
2525.30	00	- Mica waste	10%	1%		9%	kg	278.523
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.						
2526.10	00	- Not crushed, not powdered	10%	1%		9%	kg	278.931
2526.20	00	- Crushed or powdered:						
2526.20	10	- - - Talc	10%	1%		9%	kg	278.932
2526.20	90	- - - Other	10%	1%		9%	kg	278.939
[25.27]		Deleted						
2528.00	00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.	10%	1%		9%	kg	278.941
25.29		Felspar; lecite; nepheline and nepheline syenite; fluorspar.						
2529.10	00	- Felspar	10%	1%		9%	kg	278.531
		- Fluorspar:						
2529.21	00	- - Containing by weight 97% or less of calcium fluoride	10%	1%		9%	kg	278.541
2529.22	00	- - Containing by weight more than 97% of calcium fluoride	10%	1%		9%	kg	278.542
2529.30	00	- Leucite; nepheline and nepheline syenite	10%	1%		9%	kg	278.532
25.30		Mineral substances not elsewhere specified or included.						
2530.10	00	- Vermiculite, perlite and chlorites, unexpanded	10%	1%		9%	kg	278.98
2530.20	00	- Kieserite, epsomite (natural magnesium sulphates)	10%	1%		9%	kg	278.991
2530.90	00	- Other	10%	1%		9%	kg	278.999

CHAPTER 26**ORES, SLAG AND ASH****Notes.**

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

Subheading Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
26.01		Iron ores and concentrates, including roasted iron pyrites.						
		- Iron ores and concentrates, other than roasted iron pyrites:						
2601.11	00	- - Non-agglomerated	10%	1%		9%	kg	281.5
2601.12	00	- - Agglomerated	10%	1%		9%	kg	281.6
2601.20	00	- Roasted iron pyrites	10%	1%		9%	kg	281.4
2602.00	00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.	10%	1%		9%	kg	287.7
2603.00	00	Copper ores and concentrates.	10%	1%		9%	kg	283.1
2604.00	00	Nickel ores and concentrates.	10%	1%		9%	kg	284.1
2605.00	00	Cobalt ores and concentrates.	10%	1%		9%	kg	287.93
2606.00	00	Aluminium ores and concentrates.						
2606.00	10	- - - Calcined bauxite	10%	1%		9%	kg	285.11
2606.00	90	- - - Other	10%	1%		9%	kg	295.19
2607.00	00	Lead ores and concentrates.	10%	1%		9%	kg	287.4
2609.00	00	Tin ores and concentrates.	10%	1%		9%	kg	287.6
2610.00	00	Chromium ores and concentrates.	10%	1%		9%	kg	287.91
2611.00	00	Tungsten ores and concentrates.	10%	1%		9%	kg	287.92
26.12		Uranium or thorium ores and concentrates.						
2612.10	00	- Uranium ores and concentrates	10%	1%		9%	kg	286.1
2612.20	00	- Thorium ores and concentrates	10%	1%		9%	kg	286.2
26.13		Molybdenum ores and concentrates.						
2613.10	00	- Roasted	10%	1%		9%	kg	287.81
2613.90	00	- Other	10%	1%		9%	kg	287.82
2614.00	00	Titanium ores and concentrates.	10%	1%		9%	kg	287.83
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.						
2615.10	00	- Zirconium ores and concentrates	10%	1%		9%	kg	287.84
2615.90	00	- Other	10%	1%		9%	kg	287.85
26.16		Precious metal ores and concentrates.						
2616.10	00	- Silver ores and concentrates	10%	1%		9%	kg	289.11
2616.90	00	- Other	10%	1%		9%	kg	289.19
26.17		Other ores and concentrates.						
2617.10	00	- Antimony ores and concentrates	10%	1%		9%	kg	287.991
2617.90	00	- Other	10%	1%		9%	kg	287.999
2618.00	00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%	1%		9%	kg	278.61

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
2619.00	00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	1%		9%	kg	278.62
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	10%	1%		9%	kg	288.11
2620.19	00	- - Other	10%	1%		9%	kg	288.12
		- Containing mainly lead:						
2620.21	00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	10%	1%		9%	kg	288.161
2620.29	00	- - Other	10%	1%		9%	kg	288.17
2620.30	00	- Containing mainly copper	10%	1%		9%	kg	288.14
2620.40	00	- Containing mainly aluminium	10%	1%		9%	kg	288.15
2620.60	00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10%	1%		9%	kg	288.18
		- Other:						
2620.91	00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	10%	1%		9%	kg	288.21
2620.99	00	- - Other	10%	1%		9%	kg	288.29
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	10%	1%		9%	kg	278.71
2621.90	00	- Other	10%	1%		9%	kg	278.79

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

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1. For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheadings 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D86 method).
5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
27.01		Coal; briquettes, ovoids and similar solid fuels Manufactured from coal.						
		- Coal, whether or not pulverized, but not agglomerated:						
2701.11	00	- - Anthracite	10%	1%		9%	kg/m	321.1
2701.12	00	- - Bituminous coal	10%	1%		9%	kg/m ³	321.21
2701.19	00	- - Other coal	10%	1%		9%	kg/m ³	321.22
2701.20	00	- Briquettes, ovoids and similar solid fuels manufactured from coal	10%	1%		9%	kg/m ³	322.1
27.02		Lignite, whether or not agglomerated, excluding jet.						
2702.10	00	- Lignite, whether or not pulverized, but not agglomerated	10%	1%		9%	kg/m ³	322.21
2702.20	00	- Agglomerated lignite	10%	1%		9%	kg/m ³	322.22
2703.00	00	Peat (including peat litter), whether or not agglomerated.	10%	1%		9%	kg/m ³	322.3
2704.00		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.						
2704.00	10	- - - Coke and semi-coke of coal	10%	1%		9%	kg/m ³	325.01
2704.00	20	- - - Coke and semi-coke of lignite or of peat	10%	1%		9%	kg/m ³	325.02
2704.00	30	- - - Retort carbon	10%	1%		9%	kg/m ³	325.03
2705.00	00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10%	1%		9%	kg/m ³	345.0
2706.00	00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	10%	1%		9%	kg/m ³	335.21
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)	10%	1%		9%	kg/m ³	335.22
2707.20	00	- Toluol (toluene)	10%	1%		9%	kg/m ³	335.23
2707.30	00	- Xylol (xylenes)	10%	1%		9%	kg/m ³	335.24
2707.40	00	- Napthalene	10%	1%		9%	kg/m ³	335.256

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2707.50	00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	10%	1%		9%	kg/m ³	335.251
		- Other:						
2707.91	00	- - Creosote oils	10%	1%		9%	kg/m ³	335.253
2707.99	00	- - Other:						
2707.99	10	- - - Gasoline blending preparations	10%	1%		9%	kg/m ³	335.255
2707.99	90	- - - Other	10%	1%		9%	kg/m ³	335.259
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.						
2708.10	00	- Pitch	10%	1%		9%	kg/m ³	335.31
2708.20	00	- Pitch coke	10%	1%		9%	kg/m ³	335.32
2709.00	00	Petroleum oils and oils obtained from bituminous minerals, crude.						
2709.00	10	- - - Imported under the processing agreement	10%	1%		9%	kg/m ³	333.01
2709.00	90	- - - Other	10%	1%		9%	kg/m ³	333.09
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	00	- - Light oils and preparations:						
2710.12	10	- Aviation Spirit:						
2710.12	11	- - - Aviation Spirit of 100 octane and over	Free	1%	1%	4%	kg/m ³	334.011
2710.12	12	- - - Aviation Spirit under 100 octane	Free	1%	1%	4%	kg/m ³	334.013

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2710.12	20	- - - Motor Spirit (gasoline)	\$0.05	1%	\$0.04	5%	Kg/l	334.115
2710.12	30	- - - Spirit type (gasoline type) jet fuel	Free	1%	1%	4%	kg/m ³	334.020
2710.12	90	- - Other:	Free	1%	1%	4%	kg/m ³	334.090
2710.19	00	- - Other						
2710.19	10	- - - Kerosene:						
2710.19	11	- - - - Kerosene type jet fuel	Free	1%	1%	4%	kg/m ³	334.021
2710.19	12	- - - - Illuminating kerosene	Free	1%	1%	4%	kg/m ³	334.213
2710.19	20	- - - - Vapourising oil or white spirit	5%	1%	5%	9%	kg/m ³	334.291
2710.19	30	- - - Diesel oil	\$0.05	1%	\$0.04	5%	l	334.31
2710.19	40	- - - - Gas oils (other than diesel oil)	\$0.05	1%	\$0.04	5%	l	334.33
2710.19	50	- - - - Bunker C fuel oil	\$0.05	1%	\$0.04	5%	l	334.43
2710.19	60	- - - - Partly refined petroleum, including topped crudes	5%	1%	5%	9%	kg/m ³	334.41
2710.19	70	- - - Lubricating oil base stocks, lubricating oils greases						
2710.19	71	- - - Lubricating oil base stock (Paraffinic type)	5%	1%	5%	9%	kg/m ³	334.451
2710.19	72	- - - Other lubricating oil base stock	5%	1%	5%	9%	kg/m ³	334.452
2710.19	73	- - - Lubricating oils	5%	1%	5%	9%	kg/m ³	
2710.19	74	- - - Lubricating greases	5%	1%	5%	9%	kg/m ³	344.47
2710.19	75	- - - Hydraulic brake fluids and other prepared liquids for hydraulic transmission	5%	1%	5%	9%	kg/m ³	334.54
2710.19	76	- - - Transformer oil	5%	1%	5%	9%	kg/m ³	334.55
2710.19	77	- - - Circuit breaker oil	5%	1%	5%	9%	kg/m ³	334.56
2710.19	78	- - - Cleansing, cutting and mould release oils	5%	1%	5%	9%	kg/m ³	334.57
2710.19	79	Other	5%	1%	5%	9%	kg/m ³	334.59
2710.19	90	Other	5%	1%	5%	9%	kg/m ³	334.49
2710.20	00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:						
2710.20	10	- - - Motor spirit (gasoline)	5%	1%	5%	9%	kg/m ³	
2710.20	20	- - - Kerosene, including kerosene-type jet fuel	5%	1%	5%	9%	kg/m ³	
2710.20	30	- - - Lubricating oils	5%	1%	5%	9%	kg/m ³	
2710.20	40	- - - Fuel oils	5%	1%	5%	9%	kg/m ³	
2710.20	50	- - - Diesel oils	5%	1%	5%	9%	kg/m ³	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2710.20	90	- - - Other	5%	1%	5%	9%	kg/m ³	
		- Waste oils:						
2710.91	00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	1%	5%	9%	kg/m ³	334.61
2710.99	00	- - Other	5%	1%	5%	9%	kg/m ³	334.69
27.11		Petroleum gases and other gaseous hydrocarbons.						
		- Liquefied:						
2711.11	00	- - Natural gas	Free	1%	6%	9%	kg/m ³	343.1
2711.12	00	- - Propane	Free	1%	6%	9%	kg/m ³	342.1
2711.13	00	- - Butanes	Free	1%	6%	9%	kg/m ³	342.5
2711.14	00	- - Ethylene, propylene, butylenes and butadiene	Free	1%	6%	9%	kg/m ³	344.1
2711.19	00	- - Other	Free	1%	6%	9%	kg/m ³	344.2
		- In gaseous state:						
2711.21	00	- - Natural gas	5%	1%		10%	kg/m ³	343.2
2711.29	00	- - Other	5%	1%		10%	kg/m ³	344.9
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	10%	1%		9%	kg/	335.11
2712.20	00	- Paraffin wax containing by weight less than 0.75% of oil	10%	1%		9%	kg/	335.125
2712.90	00	- Other	10%	1%		9%	kg/	335.129
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	10%	1%		9%	kg	335.421
2713.12	00	- - Calcined	10%	1%		9%	kg	335.422
2713.20	00	- Petroleum bitumen	10%	1%		9%	kg	335.411
2713.90	00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	10%	1%		9%	kg	335.419
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	10%	1%		9%	kg	278.96

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2714.90	00	- Other:						
2714.90	10	- - - Natural bitumen	10%	1%		9%	kg	278.971
2714.90	20	- - - Natural asphalt	10%	1%		9%	kg	278.972
2714.90	30	- - - Asphaltites and asphaltic rocks	10%	1%		9%	kg	278.973
2715.00	00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).						
2715.00	10	- - - Cut-backs	10%	1%		9%	kg	335.431
2715.00	90	- - - Other	10%	1%		9%	kg	335.439
2716.00	00	Electrical energy (optional heading)	Free	1%		5%	1000 kwh	351.0

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

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

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

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

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

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

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

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.53 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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		I - CHEMICAL ELEMENTS						
28.01		Fluorine, chlorine, bromine and iodine.						
2801.10	00	- Chlorine	10%	1%		9%	kg	522.24
2801.20	00	- Iodine	10%	1%		9%	kg	522.251
2801.30	00	- Fluorine; bromine	10%	1%		9%	kg	522.252
2802.00	00	Sulphur, sublimed or precipitated; colloidal sulphur.	10%	1%		9%	kg	522.26
2803.00	00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	10%	1%		9%	kg	522.1
28.04		Hydrogen, rare gases and other non-metals.						
2804.10	00	- Hydrogen	10%	1%		9%	kg/m3	522.211
		- Rare gases:						
2804.21	00	- - Argon	10%	1%		9%	kg/m3	522.212
2804.29	00	- - Other	10%	1%		9%	kg/m3	522.213
2804.30	00	- Nitrogen	10%	1%		9%	kg/m3	522.214
2804.40	00	- Oxygen	10%	1%		9%	kg/m3	522.215
2804.50	00	- Boron; tellurium	10%	1%		9%	kg	522.221
		- Silicon:						
2804.61	00	- - Containing by weight not less than 99.99% of silicon	10%	1%		9%	kg	522.231
2804.69	00	- - Other	10%	1%		9%	kg	522.239
2804.70	00	- Phosphorus	10%	1%		9%	kg	522.222
2804.80	00	- Arsenic	10%	1%		9%	kg	522.223
2804.90	00	- Selenium	10%	1%		9%	kg	522.224

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.						
		- Alkali or alkaline-earth metals:						
2805.11	00	- - Sodium	10%	1%		9%	kg	522.281
2805.12	00	- - Calcium	10%	1%		9%	kg	522.282
2805.19	00	- - Other	10%	1%		9%	kg	522.289
2805.30	00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	10%	1%		9%	kg	522.293
2805.40	00	- Mercury	10%	1%		9%	kg	522.27
		II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS						
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.						
2806.10	00	- Hydrogen chloride (hydrochloric acid)	10%	1%		9%	kg	522.311
2806.20	00	- Chlorosulphuric acid	10%	1%		9%	kg	522.312
2807.00	00	Sulphuric acid; oleum.						
2807.00	10	- - - Sulphuric acid, for chemical analysis	10%	1%		9%	kg	522.321
2807.00	20	- - - Other sulphuric acid	10%	1%		9%	kg	522.322
2807.00	30	- - - Oleum	10%	1%		9%	kg	522.323
2808.00	00	Nitric acid; sulphonitric acids.	10%	1%		9%	kg	522.33
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.						
2809.10	00	- Diphosphorus pentaoxide	10%	1%		9%	kg	522.341
2809.20	00	- Phosphoric acid and polyphosphoric acid	10%	1%		9%	kg	522.342
2810.00	00	Oxides of boron; boric acids.	10%	1%		9%	kg	522.35
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.						
		- Other inorganic acids:						
2811.11	00	- - Hydrogen fluoride (hydrofluoric acid)	10%	1%		9%	kg	522.361
2811.12	00	- - Hydrogen cyanide (hydrocyanic acid)	10%	1%		9%	kg	522.361
2811.19	00	- - Other	10%	1%		9%	kg	522.369
		- Other inorganic oxygen compounds of non-metals:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2811.21	00	- - Carbon dioxide	10%	1%		9%	kg	522.391
2811.22	00	- - Silicon dioxide	10%	1%		9%	kg	522.37
2811.29	00	- - Other:						
2811.29	10	- - - Nitrous oxide	10%	1%		9%	kg	522.392
2811.29	90	- - - Other	10%	1%		9%	kg	522.399
		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)	10%	1%		9%	kg	522.411
2812.12	00	- - Phosphorus oxychloride	10%	1%		9%	kg	522.411
2812.13	00	- - Phosphorus trichloride	10%	1%		9%	kg	522.411
2812.14	00	- - Phosphorus pentachloride	10%	1%		9%	kg	522.411
2812.15	00	- - Sulphur monochloride	10%	1%		9%	kg	522.411
2812.16	00	- - Sulphur dichloride	10%	1%		9%	kg	522.411
2812.17	00	- - Thionyl chloride	10%	1%		9%	kg	522.411
2812.19	00	- - Other	10%	1%		9%	kg	522.411
2812.90	00	- Other	10%	1%		9%	kg	522.419
28.13		Sulphides of non-metals; commercial phos-phorus trisulphide.						
2813.10	00	- Carbon disulphide	10%	1%		9%	kg	522.421
2813.90	00	- Other	10%	1%		9%	kg	522.429
		IV - INORGANIC BASES AND OXIDES,						
		HYDROXIDES AND PEROXIDES OF METALS						
28.14		Ammonia, anhydrous or in aqueous solution.						
2814.10	00	- Anhydrous ammonia	10%	1%		9%	kg	522.611
2814.20	00	- Ammonia in aqueous solution	10%	1%		9%	kg	522.612
28.15		Sodium hydroxide (caustic soda); potas-sium hydroxide (caustic potash); peroxides of sodium or potassium.						
		- Sodium hydroxide (caustic soda):						
2815.11	00	- - Solid	10%	1%		9%	kg	522.62
2815.12	00	- - In aqueous solution (soda lye or liquid soda)	10%	1%		9%	kg	522.63
2815.20	00	- Potassium hydroxide (caustic potash)	10%	1%		9%	kg	522.641
2815.30	00	- Peroxides of sodium or potassium	10%	1%		9%	kg	522.642

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.						
2816.10	00	- Hydroxide and peroxide of magnesium	10%	1%		9%	kg	522.651
2816.40	00	- Oxides, hydroxides and peroxides, of strontium or barium	10%	1%		9%	kg	522.658
2817.00	00	Zinc oxide; zinc peroxide.	10%	1%		9%	kg	522.51
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.						
2818.10	00	- Artificial corundum, whether or not chemically defined	10%	1%		9%	kg	522.67
2818.20	00	- Aluminium oxide (alumina), other than artificial corundum	10%	1%		9%	kg	285.2
2818.30	00	- Aluminium hydroxide	10%	1%		9%	kg	522.66
28.19		Chromium oxides and hydroxides.						
2819.10	00	- Chromium trioxide	10%	1%		9%	kg	522.521
2819.90	00	- Other	10%	1%		9%	kg	522.529
28.20		Manganese oxides.						
2820.10	00	- Manganese dioxide	10%	1%		9%	kg	522.531
2820.90	00	- Other	10%	1%		9%	kg	522.539
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.						
2821.10	00	- Iron oxides and hydroxides	10%	1%		9%	kg	522.541
2821.20	00	- Earth colours	10%	1%		9%	kg	522.542
2822.00	00	Cobalt oxides and hydroxides; commercial cobalt oxides.	10%	1%		9%	kg	522.55
2823.00	00	Titanium oxides.	10%	1%		9%	kg	522.56
28.24		Lead oxides; red lead and orange lead.						
2824.10	00	- Lead monoxide (litharge, massicot)	10%	1%		9%	kg	522.571
2824.90	00	- Other	10%	1%		9%	kg	522.579
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	10%	1%		9%	kg	522.68
2825.20	00	- Lithium oxide and hydroxide	10%	1%		9%	kg	522.691
2825.30	00	- Vanadium oxides and hydroxides	10%	1%		9%	kg	522.692
2825.40	00	- Nickel oxides and hydroxides	10%	1%		9%	kg	522.693

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2825.50	00	- Copper oxides and hydroxides	10%	1%		9%	kg	522.694
2825.60	00	- Germanium oxides and zirconium dioxide	10%	1%		9%	kg	522.695
2825.70	00	- Molybdenum oxides and hydroxides	10%	1%		9%	kg	522.696
2825.80	00	- Antimony oxides	10%	1%		9%	kg	522.697
2825.90	00	- Other	10%	1%		9%	kg	522.699
		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	10%	1%		9%	kg	523.12
2826.19	00	- - Other	10%	1%		9%	kg	523.13
2826.30	00	- Sodium hexafluoroaluminate (synthetic cryolite)	10%	1%		9%	kg	523.15
2826.90	00	- Other	10%	1%		9%	kg	523.19
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.						
2827.10	00	- Ammonium chloride	10%	1%		9%	kg	523.21
2827.20	00	- Calcium chloride	10%	1%		9%	kg	523.22
		- Other chlorides:						
2827.31	00	- - Of magnesium	10%	1%		9%	kg	523.291
2827.32	00	- - Of aluminium	10%	1%		9%	kg	523.292
2827.35	00	- - Of nickel	10%	1%		9%	kg	523.295
2827.39	00	- - Other	10%	1%		9%	kg	523.298
		- Chloride oxides and chloride hydroxides:						
2827.41	00	- - Of copper	10%	1%		9%	kg	523.2991
2827.49	00	- - Other	10%	1%		9%	kg	523.2992
		- Bromides and bromide oxides:						
2827.51	00	- - Bromides of sodium or of potassium	10%	1%		9%	kg	523.2993
2827.59	00	- - Other	10%	1%		9%	kg	523.2994
2827.60	00	- Iodides and iodide oxides	10%	1%		9%	kg	523.2995
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.						
2828.10	00	- Commercial calcium hypochlorite and other calcium hypochlorites	10%	1%		9%	kg	523.311
2828.90	00	- Other	10%	1%		9%	kg	523.319

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.						
		- Chlorates:						
2829.11	00	- - Of sodium	10%	1%		9%	kg	523.32
2829.19	00	- - Other	10%	1%		9%	kg	523.319
2829.90	00	- Other	10%	1%		9%	kg	523.399
28.30		Sulphides; polysulphides, whether or not chemically defined.						
2830.10	00	- Sodium sulphides	10%	1%		9%	kg	523.41
2830.90	00	- Other	10%	1%		9%	kg	523.429
28.31		Dithionites and sulfoxylates.						
2831.10	00	- Of sodium	10%	1%		9%	kg	523.431
2831.90	00	- Other	10%	1%		9%	kg	523.439
28.32		Sulphites; thiosulphates.						
2832.10	00	- Sodium sulphites	10%	1%		9%	kg	523.441
2832.20	00	- Other sulphites	10%	1%		9%	kg	523.442
2832.30	00	- Thiosulphates	10%	1%		9%	kg	523.443
28.33		Sulphates; alums; peroxosulphates (persulphates).						
		- Sodium sulphates:						
2833.11	00	- - Disodium sulphate	10%	1%		9%	kg	523.451
2833.19	00	- - Other	10%	1%		9%	kg	523.459
		- Other sulphates:						
2833.21	00	- - Of magnesium	10%	1%		9%	kg	523.491
2833.22	00	- - Of aluminium	10%	1%		9%	kg	523.492
2833.24	00	- - Of nickel	10%	1%		9%	kg	523.494
2833.25	00	- - Of copper	10%	1%		9%	kg	523.495
2833.27	00	- - Of barium	10%	1%		9%	kg	523.497
2833.29	00	- - Other	10%	1%		9%	kg	523.498
2833.30	00	- Alums	10%	1%		9%	kg	523.4991
2833.40	00	- Peroxosulphates (persulphates)	10%	1%		9%	kg	523.4992
28.34		Nitrites; nitrates.						
2834.10	00	- Nitrites	10%	1%		9%	kg	523.51
		- Nitrates:						
2834.21	00	- - Of potassium	10%	1%		9%	kg	523.52
2834.29	00	- - Other	10%	1%		9%	kg	523.599
28.35		Phosphinates (hypophosphites), phospho-nates (phosphites) and phosphates; poly-phosphates, whether or not chemically defined.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2835.10	00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	10%	1%		9%	kg	523.61
		- Phosphates:						
2835.22	00	- - Of mono-or disodium	10%	1%		9%	kg	523.631
2835.24	00	- - Of potassium	10%	1%		9%	kg	523.633
2835.25	00	- - Calcium Hydrogenorthophosphate ("dicalcium phosphate")	10%	1%		9%	kg	523.634
2835.26	00	- - Other phosphates of calcium	10%	1%		9%	kg	523.635
2835.29	00	- - Other	10%	1%		9%	kg	523.639
		- Polyphosphates:						
2835.31	00	- - Sodium triphosphate (sodium tripolyphosphate)	10%	1%		9%	kg	523.64
2835.39	00	- - Other	10%	1%		9%	kg	523.65
28.36		Carbonates; peroxocarbonates (percarbo- nates); commercial ammonium carbonate containing ammonium carbamate.						
2836.20	00	- Disodium carbonate	10%	1%		9%	kg	523.72
2836.30	00	- Sodium hydrogencarbonate (sodium bicarbonate)	10%	1%		9%	kg	523.73
2836.40	00	- Potassium carbonates	10%	1%		9%	kg	523.74
2836.50	00	- Calcium carbonate	10%	1%		9%	kg	523.791
2836.60	00	- Barium carbonate	10%	1%		9%	kg	523.792
		- Other:						
2836.91	00	- - Lithium carbonates	10%	1%		9%	kg	523.793
2836.92	00	- - Strontium carbonate	10%	1%		9%	kg	523.794
2836.99	00	- - Other	10%	1%		9%	kg	523.799
28.37		Cyanides, cyanide oxides and complex cyanides.						
		- Cyanides and cyanide oxides:						
2837.11	00	- - Of sodium	10%	1%		9%	kg	523.811
2837.19	00	- - Other	10%	1%		9%	kg	523.819
2837.20	00	- Complex cyanides	10%	1%		9%	kg	523.812
[2838]		Deleted						
28.39		Silicates; commercial alkali metal silicates.						
		- Of sodium:						
2839.11	00	- - Sodium metasilicates	10%	1%		9%	kg	523.831
2839.19	00	- - Other	10%	1%		9%	kg	523.832
2839.90	00	- Other	10%	1%		9%	kg	523.839
28.40		Borates; peroxoborates (perborates).						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Disodium tetraborate (refined borax):						
2840.11	00	- - Anhydrous	10%	1%		9%	kg	523.841
2840.19	00	- - Other	10%	1%		9%	kg	523.842
2840.20	00	- Other borates	10%	1%		9%	kg	523.843
2840.30	00	- Peroxoborates (perborates)	10%	1%		9%	kg	523.844
28.41		Salts of oxometallic or peroxometallic acids.						
2841.30	00	- Sodium dichromate	10%	1%		9%	kg	524.313
2841.50	00	- Other chromates and dichromates; peroxochromates	10%	1%		9%	kg	524.315
		- Manganites, manganates and permanganates:						
2841.61	00	- - Potassium permanganate	10%	1%		9%	kg	524.316
2841.69	00	- - Other	10%	1%		9%	kg	524.317
2841.70	00	- Molybdates	10%	1%		9%	kg	524.318
2841.80	00	- Tungstates (wolframates)	10%	1%		9%	kg	524.3191
2841.90	00	- Other	10%	1%		9%	kg	524.3199
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.						
2842.10	00	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	10%	1%		9%	kg	523.891
2842.90	00	- Other	10%	1%		9%	kg	523.899
		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	10%	1%		9%	kg	524.321
		- Silver compounds:						
2843.21	00	- - Silver nitrate	10%	1%		9%	kg	524.322
2843.29	00	- - Other	10%	1%		9%	kg	524.323
2843.30	00	- Gold compounds	10%	1%		9%	kg	524.324
2843.90	00	- Other compounds; amalgams	10%	1%		9%	kg	524.329
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.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2844.10	00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	10%	1%		9%	kg	525.11
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	10%	1%		9%	kg	525.13
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	10%	1%		9%	kg	525.15
2844.40	00	- Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	10%	1%		9%	kg	525.19
2844.50	00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10%	1%		9%	kg	525.17
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.						
2845.10	00	- Heavy water (deuterium oxide)	10%	1%		9%	kg	525.911
2845.90	00	- Other	10%	1%		9%	kg	525.919
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	10%	1%		9%	kg	525.951
2846.90	00	- Other	10%	1%		9%	kg	525.959
2847.00	00	Hydrogen peroxide, whether or not solidified with urea.	10%	1%		9%	kg	524.91
[28.48]		Deleted						
28.49		Carbides, whether or not chemically defined.						
2849.10	00	- Of calcium	10%	1%		9%	kg	524.93
2849.20	00	- Of silicon	10%	1%		9%	kg	524.941

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2849.90	00	- Other	10%	1%		9%	kg	524.949
2850.00	00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	10%	1%		9%	kg	524.95
[2851]		Deleted						
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.						
2852.10	00	- Chemically defined	10%	1%		9%	kg	
2852.90	00	- Other	10%	1%		9%	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.						
2853.10	00	- Cyano chloride (chlorcyan)	10%	1%		9%	kg	524.99
2853.90	00	- Other	10%	1%		9%	kg	524.99

CHAPTER 29**ORGANIC CHEMICALS****Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening

agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

- (h) Enzymes (heading 35.07);
 - (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 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42., are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub- Chapters I to X or heading 29.42. are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in the numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37:
- the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - 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.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.01		Acyclic hydrocarbons.						
2901.10	00	- Saturated	10%	1%		9%	kg	511.14
		- Unsaturated:						
2901.21	00	- - Ethylene	10%	1%		9%	kg	511.11
2901.22	00	- - Propene (propylene)	10%	1%		9%	kg	511.12
2901.23	00	- - Butene (butylenes) and isomers	10%	1%		9%	kg	511.131

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		thereof						
2901.24	00	- - Buta-1, 3-diene and isoprene	10%	1%		9%	kg	511.132
2901.29	00	- - Other:						
2901.29	10	- - - Nonylene (nonene)	10%	1%		9%	kg	511.191
2901.29	20	- - - Acetylene	10%	1%		9%	kg	511.192
2901.29	90	- - - Other	10%	1%		9%	kg	511.199
29.02		Cyclic hydrocarbons.						
		- Cyclanes, cyclenes and cycloterpenes:						
2902.11	00	- - Cyclohexane	10%	1%		9%	kg	511.21
2902.19	00	- - Other	10%	1%		9%	kg	511.291
2902.20	00	- Benzene	10%	1%		9%	kg	511.22
2902.30	00	- Toluene	10%	1%		9%	kg	511.23
		- Xylenes:						
2902.41	00	- - o-Xylene	10%	1%		9%	kg	511.241
2902.42	00	- - m-Xylene	10%	1%		9%	kg	511.242
2902.43	00	- - p-Xylene	10%	1%		9%	kg	511.243
2902.44	00	- - Mixed xylene isomers	10%	1%		9%	kg	511.244
2902.50	00	- Styrene	10%	1%		9%	kg	511.25
2902.60	00	- Ethylbenzene	10%	1%		9%	kg	511.26
2902.70	00	- Cumene	10%	1%		9%	kg	511.27
2902.90	00	- Other	10%	1%		9%	kg	511.299
29.03		Halogenated derivatives of hydrocarbons.						
		- Saturated chlorinated derivatives of acyclic hydrocarbons:						
2903.11	00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	10%	1%		9%	kg	511.361
2903.12	00	- - Dichloromethane (methylene chloride)	10%	1%		9%	kg	511.362
2903.13	00	- - Chloroform (trichloromethane)	10%	1%		9%	kg	511.363
2903.14	00	- - Carbon tetrachloride	10%	1%		9%	kg	511.364
2903.15	00	- - Ethylene dichloride (ISO) (1,2 dichloroethane)	10%	1%		9%	kg	511.35
2903.19	00	- - Other:						
2903.19	10	- - - 1,1,1-Trichloroethane (methylchloroform)	10%	1%		9%	kg	511.366
2903.19	90	- - - Other	10%	1%		9%	kg	511.369
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:						
2903.21	00	- - Vinyl chloride (chloroethylene)	10%	1%		9%	kg	511.31
2903.22	00	- - Trichloroethylene	10%	1%		9%	kg	511.32
2903.23	00	- - Tetrachloroethylene (perchloroethylene)	10%	1%		9%	kg	511.33

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2903.29	00	- - Other	10%	1%		9%	kg	511.34
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:						
2903.31	00	- - Ethylene dibromide (ISO) (1,2 dibromoethane)	10%	1%		9%	kg	
2903.39	00	- - Other	10%	1%		9%	kg	
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:						
2903.71	00	- - Chlorodifluoromethane	10%	1%		9%	kg	
2903.72	00	- - Dichlorotrifluoroethanes	10%	1%		9%	kg	
2903.73	00	- - Dichlorofluoroethanes	10%	1%		9%	kg	
2903.74	00	- - Chlorodifluoroethanes	10%	1%		9%	kg	
2903.75	00	- - Dichloropentafluoropropanes	10%	1%		9%	kg	
2903.76	00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	10%	1%		9%	Kg	511.3862
2903.77	00	- - Other, perhalogenated only with fluorine and chlorine						
2903.77	10	- - - Chlorotrifluoromethane	10%	1%		9%	kg	511.3851
2903.77	20	- - - Pentachlorofluoroethane	10%	1%		9%	kg	511.3852
2903.77	30	- - - Tetrachlorodifluoroethanes	10%	1%		9%	kg	511.3853
2903.77	40	- - - Heptachlorofluoropropanes	10%	1%		9%	kg	511.3854
2903.77	50	- - - Hexachlorodifluoropropanes	10%	1%		9%	kg	511.3855
2903.77	60	- - - Pentachlorotrifluoropropanes	10%	1%		9%	kg	511.3856
2903.77	70	- - - Tetrachlorotetrafluoropropanes	10%	1%		9%	kg	511.3857
2903.77	80	- - - Trichloropentafluoropropanes	10%	1%		9%	kg	511.3858
.		- - - Other:						
2903.77	91	- - - - Dichlorohexafluoropropanes	10%	1%		9%	kg	511.3859
2903.77	92	- - - - Chloroheptafluoropropanes	10%	1%		9%	kg	511.3861
2903.77	99	- - - - Other, perhalogenated only with fluorine and chlorine	10%	1%		9%	kg	511.3891
2903.78	00	- - Other perhalogenated derivatives	10%	1%		9%	kg	511.3892
2903.79	00	- - Other						
2903.79	10	- - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	10%	1%		9%	kg	511.3891
2903.79	20	- - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	10%	1%		9%	kg	511.3892
2903.79	90	- - - - Other	10%	1%		9%	kg	511.3899
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2903.81	00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	10%	1%		9%	kg	511.391
2903.82	00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	10%	1%		9%	kg	
2903.83	00	-- Mirex (ISO)	10%	1%		9%	kg	
2903.89	00	-- Other	10%	1%		9%	kg	511.392
		- Halogenated derivatives of aromatic hydrocarbons:						
2903.91	00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	10%	1%		9%	kg	511.393
2903.92	00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	10%	1%		9%	kg	511.394
2903.93	00	-- Pentachlorobenzene (ISO)	10%	1%		9%	kg	
2903.94	00	-- Hexabromobiphenyls	10%	1%		9%	kg	
2903.99	00	-- Other	10%	1%		9%	kg	511.399
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:						
2904.10	10	--- Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	10%	1%		9%	kg	511.41
2904.10	20	--- Sulphonic acid Dodecylbenzene [DDBSA])	10%	1%		9%	kg	511.42
2904.10	90	--- Other	10%	1%		9%	kg	511.43
2904.20	00	- Derivatives containing only nitro or only nitroso groups	10%	1%		9%	kg	511.44
		- Perfluorooctane sulphonic acid, its salts and Perfluorooctane sulphonyl fluoride						
2904.31	00	-- Perfluorooctane sulphonic acid	10%	1%		9%	kg	
2904.32	00	-- Ammonium perfluorooctane sulphonate	10%	1%		9%	kg	
2904.33	00	-- Lithium perfluorooctane sulphonate	10%	1%		9%	kg	
2904.34	00	-- Potassium perfluorooctane sulphonate	10%	1%		9%	kg	
2904.35	00	-- Other salts of Perfluorooctane sulphonic acid	10%	1%		9%	kg	
2904.36	00	-- Perfluorooctane sulphonyl fluoride	10%	1%		9%	kg	
		- Other						
2904.91		-- Trichloronitromethane (chloropicrin)	10%	1%		9%	kg	511.49

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2904.99		- - Other	10%	1%		9%	kg	511.49
		II - ALCOHOLS AND THEIR HALOGE- NATED, 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)	10%	1%		9%	kg	512.11
2905.12	00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	10%	1%		9%	kg	512.12
2905.13	00	- - Butan-1-ol (n-butyl alcohol)	10%	1%		9%	kg	512.131
2905.14	00	- - Other butanols	10%	1%		9%	kg	512.132
2905.16	00	- - Octanol (octyl alcohol) and isomers thereof	10%	1%		9%	kg	512.14
2905.17	00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	10%	1%		9%	kg	512.192
2905.19	00	- - Other	10%	1%		9%	kg	512.193
		- Unsaturated monohydric alcohols:						
2905.22	00	- - Acyclic terpene alcohols	10%	1%		9%	kg	512.194
2905.29	00	- - Other	10%	1%		9%	kg	512.199
		- Diols:						
2905.31	00	- - Ethylene glycol (ethanediol)	10%	1%		9%	kg	512.21
2905.32	00	- - Propylene glycol (propane-1,2-diol)	10%	1%		9%	kg	512.291
2905.39	00	- - Other	10%	1%		9%	kg	512.292
		- Other polyhydric alcohols:						
2905.41	00	- - 2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	10%	1%		9%	kg	512.293
2905.42	00	- - Pentaerythritol	10%	1%		9%	kg	512.23
2905.43	00	- - Mannitol	10%	1%		9%	kg	512.24
2905.44	00	- - D-glucitol (sorbitol)	10%	1%		9%	kg	512.25
2905.45	00	- - Glycerol	10%	1%		9%	kg	512.221
2905.49	00	- - Other	10%	1%		9%	kg	512.299
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:						
2905.51	00	- - Ethchlorvynol (INN)	10%	1%		9%	kg	512.295
2905.59	00	- - Other	10%	1%		9%	kg	512.296
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Cyclanic, cyclenic or cycloterpenic:						
2906.11	00	- - Menthol	10%	1%		9%	kg	512.311
2906.12	00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	10%	1%		9%	kg	512.312
2906.13	00	- - Sterols and inositols	10%	1%		9%	kg	512.313
2906.19	00	- - Other	10%	1%		9%	kg	512.319
		- Aromatic:						
2906.21	00	- - Benzyl alcohol	10%	1%		9%	kg	512.351
2906.29	00	- - Other	10%	1%		9%	kg	512.359
		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	10%	1%		9%	kg	512.41
2907.12	00	- - Cresols and their salts	10%	1%		9%	kg	512.42
2907.13	00	- - Octylphenol, nonylphenol and their isomers; salts thereof	10%	1%		9%	kg	512.431
2907.15	00	- - Naphthols and their salts	10%	1%		9%	kg	512.433
2907.19	00	- - Other	10%	1%		9%	kg	512.434
		- Polyphenols; phenol-alcohols:						
2907.21	00	- - Resorcinol and its salts	10%	1%		9%	kg	512.435
2907.22	00	- - Hydroquinone (quinol) and its salts	10%	1%		9%	kg	512.436
2907.23	00	- - 4,4'-Isopropylidenediphenol (bisphenol A,	10%	1%		9%	kg	512.437
		- - diphenylpropane) and its salts						
2907.29	00	- - Other	10%	1%		9%	kg	512.439
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)	10%	1%		9%	kg	
2908.19	00	- - Other	10%	1%		9%	kg	
		- Other:						
2908.91	00	- - Dinoseb (ISO) and its salts	10%	1%		9%	kg	
2908.92	00	- - 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	10%	1%		9%	kg	
2908.99	00	- - Other	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.09		Ethers, ether-alcohols, ether-phenols, ether- alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2909.11	00	- - Diethyl ether	10%	1%		9%	kg	516.161
2909.19	00	- - Other	10%	1%		9%	kg	516.162
2909.20	00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	1%		9%	kg	516.163
2909.30	00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	1%		9%	kg	516.164
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2909.41	00	- - 2.2'-Oxydiethanol (diethylene glycol, digol)	10%	1%		9%	kg	516.171
2909.43	00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	10%	1%		9%	kg	516.173
2909.44	00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	10%	1%		9%	kg	516.174
2909.49	00	- - Other	10%	1%		9%	kg	516.175
2909.50	00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	1%		9%	kg	516.176
2909.60	00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	1%		9%	kg	516.177

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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)	10%	1%		9%	kg	516.13
2910.20	00	- Methyloxirane (propylene oxide)	10%	1%		9%	kg	516.14
2910.30	00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	10%	1%		9%	kg	516.151
2910.40	00	- Dieldrin (ISO, INN)	10%	1%		9%	kg	
2910.50	00	- Endrin (ISO)	10%	1%		9%	kg	
2910.90	00	- Other	10%	1%		9%	kg	516.159
2911.00	00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	1%		9%	kg	516.12
		V - ALDEHYDE-FUNCTION COMPOUNDS						
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.						
		- Acyclic aldehydes without other oxygen function:						
2912.11	00	- - Methanal (formaldehyde)	10%	1%		9%	kg	516.211`
2912.12	00	- - Ethanal (acetaldehyde)	10%	1%		9%	kg	516.212
2912.19	00	- - Other	10%	1%		9%	kg	516.219
		- Cyclic aldehydes without other oxygen function:						
2912.21	00	- - Benzaldehyde	10%	1%		9%	kg	516.221
2912.29	00	- - Other	10%	1%		9%	kg	516.222
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:						
2912.41	00	- - Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	10%	1%		9%	kg	516.224
2912.42	00	- - Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	10%	1%		9%	kg	516.225
2912.49	00	- - Other	10%	1%		9%	kg	516.226
2912.50	00	- Cyclic polymers of aldehydes	10%	1%		9%	kg	516.227
2912.60	00	- Paraformaldehyde	10%	1%		9%	kg	516.228
2913.00	00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading- - 29.12.	10%	1%		9%	kg	516.26
		VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
		- Acyclic ketones without other oxygen function:						
2914.11	00	- - Acetone	10%	1%		9%	kg	516.23
2914.12	00	- - Butanone (methyl ethyl ketone)	10%	1%		9%	kg	516.24
2914.13	00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	10%	1%		9%	kg	516.251
2914.19	00	- - Other	10%	1%		9%	kg	516.259
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:						
2914.22	00	- - Cyclohexanone and methylcyclohexanones	10%	1%		9%	kg	516.281
2914.23	00	- - Ionones and methylionones	10%	1%		9%	kg	516.282
2914.29	00	- - Other	10%	1%		9%	kg	516.289
		- Aromatic ketones without other oxygen function:						
2914.31	00	- - Phenylacetone (phenylpropan-2-one)	10%	1%		9%	kg	516.291
2914.39	00	- - Other	10%	1%		9%	kg	516.292
2914.40	00	- Ketone-alcohols and ketone-aldehydes	10%	1%		9%	kg	516.293
2914.50	00	- Ketone-phenols and ketones with other oxygen function	10%	1%		9%	kg	516.294
		- Quinones:						
2914.61	00	- - Anthraquinone	10%	1%		9%	kg	516.295
2914.62	00	- - Coenzyme Q10 (ubidecarenone (INN))	10%	1%		9%	kg	
2914.69	00	- - Other	10%	1%		9%	kg	516.296
		- Halogenated, sulphonated, nitrated or nitrosated derivatives	10%	1%		9%	kg	516.297
2914.71	00	- - Chlordecone (ISO)	10%	1%		9%	kg	
2914.79	00	- - Other	10%	1%		9%	kg	
		VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGE- NATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	513.741
2915.12	00	- - Salts of formic acid	10%	1%		9%	kg	513.742
2915.13	00	- - Esters of formic acid	10%	1%		9%	kg	513.743
		- Acetic acid and its salts; acetic anhydride:						
2915.21	00	- - Acetic acid	10%	1%		9%	kg	513.711
2915.24	00	- - Acetic anhydride	10%	1%		9%	kg	513.714
2915.29	00	- - Other	10%	1%		9%	kg	513.719
		- Esters of acetic acid:						
2915.31	00	- - Ethyl acetate	10%	1%		9%	kg	513.721
2915.32	00	- - Vinyl acetate	10%	1%		9%	kg	513.722
2915.33	00	- - n-Butyl acetate	10%	1%		9%	kg	513.723
2915.36	00	- - Dinoseb (ISO) acetate	10%	1%		9%	kg	
2915.39	00	- - Other	10%	1%		9%	kg	513.729
2915.40	00	- Mono, di-or trichloroacetic acids, their salts and esters	10%	1%		9%	kg	513.771
2915.50	00	- Propionic acid, its salts and esters	10%	1%		9%	kg	513.772
2915.60	00	- Butanoic acids, pentanoic acids, their salts and esters	10%	1%		9%	kg	513.75
2915.70	00	- Palmitic acid, stearic acid, their salts and esters	10%	1%		9%	kg	513.76
2915.90	00	- Other	10%	1%		9%	kg	513.779
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2916.11	00	- - Acrylic acid and its salts	10%	1%		9%	kg	513.791
2916.12	00	- - Esters of acrylic acid	10%	1%		9%	kg	513.792
2916.13	00	- - Methacrylic acid and its salts	10%	1%		9%	kg	513.731
2916.14	00	- - Esters of methacrylic acid	10%	1%		9%	kg	513.732
2916.15	00	- - Oleic, linoleic or linolenic acids, their salts and esters	10%	1%		9%	kg	513.78

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2916.16	00	- - Binapacryl (ISO)	10%	1%		9%	kg	513.793
2916.19	00	- - Other	10%	1%		9%	kg	513.793
2916.20	00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	10%	1%		9%	kg	513.794
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2916.31	00	- - Benzoic acid, its salts and esters	10%	1%		9%	kg	513.795
2916.32	00	- - Benzoyl peroxide and benzoyl chloride	10%	1%		9%	kg	513.796
2916.34	00	- - Phenylacetic acid and its salts	10%	1%		9%	kg	513.797
2916.39	00	- - Other	10%	1%		9%	kg	513.799
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2917.11	00	- - Oxalic acid, its salts and esters	10%	1%		9%	kg	513.891
2917.12	00	- - Adipic acid, its salts and esters	10%	1%		9%	kg	513.892
2917.13	00	- - Azelaic acid, sebacic acid, their salts and esters	10%	1%		9%	kg	513.893
2917.14	00	- - Maleic anhydride	10%	1%		9%	kg	513.81
2917.19	00	- - Other	10%	1%		9%	kg	513.894
2917.20	00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	10%	1%		9%	kg	513.85
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2917.32	00	- - Dioctyl orthophthalates	10%	1%		9%	kg	513.83
2917.33	00	- - Dinonyl or didecyl orthophthalates	10%	1%		9%	kg	513.896
2917.34	00	- - Other esters of orthophthalic acid	10%	1%		9%	kg	513.897
2917.35	00	- - Phthalic anhydride	10%	1%		9%	kg	513.82
2917.36	00	- - Terephthalic acid and its salts	10%	1%		9%	kg	513.898
2917.37	00	- - Dimethyl terephthalate	10%	1%		9%	kg	513.84
2917.39	00	- - Other	10%	1%		9%	kg	513.899
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- 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	10%	1%		9%	kg	513.911
2918.12	00	- - Tartaric acid	10%	1%		9%	kg	513.912
2918.13	00	- - Salts and esters of tartaric acid	10%	1%		9%	kg	513.913
2918.14	00	- - Citric acid	10%	1%		9%	kg	513.914
2918.15	00	- - Salts and esters of citric acid	10%	1%		9%	kg	513.915
2918.16	00	- - Gluconic acid, its salts and esters	10%	1%		9%	kg	513.921
2918.17	00	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	10%	1%		9%	kg	
2918.18	00	- - Chlorobenzilate (ISO)	10%	1%		9%	kg	
2918.19	00	- - Other	10%	1%		9%	kg	513.929
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2918.21	00	- - Salicylic acid and its salts	10%	1%		9%	kg	513.931
2918.22	00	- - O-Acetylsalicylic acid, its salts and esters	10%	1%		9%	kg	513.932
2918.23	00	- - Other esters of salicylic acid and their salts	10%	1%		9%	kg	513.939
2918.29	00	- - Other	10%	1%		9%	kg	513.94
2918.30	00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10%	1%		9%	kg	513.95
		- Other:						
2918.91	00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxy-acetic acid), its salts and esters	10%	1%		9%	kg	
2918.99	00	- - Other	10%	1%		9%	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 lactophosphates; their halogenated, sulpho- nated, nitrated or nitrosated derivatives.						
2919.10	00	- Tris (2,3-dibromopropyl) phosphate	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2919.90	00	- Other	10%	1%		9%	kg	
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2920.11	00	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	10%	1%		9%	kg	
2920.19	00	- - Other	10%	1%		9%	kg	
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2920.21	00	- - Dimethyl phosphite	10%	1%		9%	kg	
2920.22	00	- - Diethyl phosphite	10%	1%		9%	kg	
2920.23	00	- - Trimethyl phosphate	10%	1%		9%	kg	
2920.24	00	- - Triethyl phosphite	10%	1%		9%	kg	
2920.29	00	- - Other	10%	1%		9%	kg	
2920.30	00	- Endosulfan (ISO)	10%	1%		9%	kg	
2920.90	00	- Other	10%	1%		9%	kg	
		IX - NITROGEN-FUNCTION COMPOUNDS						
29.21		Amine-function compounds.						
		- Acyclic monoamines and their derivatives; salts thereof:						
2921.11	00	- - Methylamine, di-or trimethylamine and their salts	10%	1%		9%	kg	514.511
2921.12	00	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	10%	1%		9%	kg	
2921.13	00	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	10%	1%		9%	kg	
2921.14	00	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	10%	1%		9%	kg	
2921.19	00	- - Other	10%	1%		9%	kg	514.519
		- Acyclic polyamines and their derivatives; salts thereof:						
2921.21	00	- - Ethylenediamine and its salts	10%	1%		9%	kg	514.521
2921.22	00	- - Hexamethylenediamine and its salts	10%	1%		9%	kg	514.522
2921.29	00	- - Other	10%	1%		9%	kg	514.529
2921.30	00	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	10%	1%		9%	kg	514.53

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Aromatic monoamines and their derivatives; salts thereof:						
2921.41	00	- - Aniline and its salts	10%	1%		9%	kg	514.541
2921.42	00	- - Aniline derivatives and their salts	10%	1%		9%	kg	514.542
2921.43	00	- - Toluidines and their derivatives; salts thereof	10%	1%		9%	kg	514.543
2921.44	00	- - Diphenylamine and its derivatives; salts thereof	10%	1%		9%	kg	514.544
2921.45	00	- - 1-Naphthylamine (alpha-naphthylamine), 2- naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	10%	1%		9%	kg	514.545
2921.46	00	- - Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	10%	1%		9%	kg	514.546
2921.49	00	- - Other	10%	1%		9%	kg	514.549
		- Aromatic polyamines and their derivatives; salts thereof:						
2921.51	00	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	10%	1%		9%	kg	514.551
2921.59	00	- - Other	10%	1%		9%	kg	514.559
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	10%	1%		9%	kg	514.611
2922.12	00	- - Diethanolamine and its salts	10%	1%		9%	kg	514.612
2922.14	00	- - Dextropropoxyphene (INN) and its salts	10%	1%		9%	kg	514.614
2922.15	00	- - Triethanolamine	10%	1%		9%	kg	
2922.16	00	- - Diethanolammonium perfluorooctane sulphonate	10%	1%		9%	kg	
2922.17	00	- - Methyldiethanolamine and ethyldiethanolamine	10%	1%		9%	kg	
2922.18	00	- - 2-(N,N-Diisopropylamino) ethanol	10%	1%		9%	kg	
2922.19	00	- - Other	10%	1%		9%	kg	514.619
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2922.21	00	- - Aminohydroxynaphthalenesulphonic acids and their salts	10%	1%		9%	kg	514.621
2922.29	00	- - Other	10%	1%		9%	kg	514.629
		- Amino-aldehydes, amino-ketones and amino quinones, other than those containing more than one kind of oxygen function; salts thereof:						
2922.31	00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	10%	1%		9%	kg	514.631
2922.39	00	- - Other	10%	1%		9%	kg	514.639
		- 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	10%	1%		9%	kg	514.641
2922.42	00	- - Glutamic acid and its salts	10%	1%		9%	kg	514.642
2922.43	00	- - Anthranilic acid and its salts	10%	1%		9%	kg	514.651
2922.44	00	- - Tilidine (INN) and its salts	10%	1%		9%	kg	514.652
2922.49	00	- - Other	10%	1%		9%	kg	514.659
2922.50	00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	10%	1%		9%	kg	514.67
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.						
2923.10	00	- Choline and its salts	10%	1%		9%	kg	514.811
2923.20	00	- Lecithins and other phosphoaminolipids	10%	1%		9%	kg	514.812
2923.30	00	- Tetraethylammonium perfluorooctane sulphonate	10%	1%		9%	kg	
2923.40	00	- Didecyldimethylammonium perfluorooctane sulphonate	10%	1%		9%	kg	
2923.90	00	- Other	10%	1%		9%	kg	514.819
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.						
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:						
2924.11	00	- - Meprobamate (INN)	10%	1%		9%	kg	514.78
2924.12	00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	10%	1%		9%	kg	
2924.19	00	- - Other	10%	1%		9%	kg	514.72

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:						
2924.21	00	- - Ureines and their derivatives; salts thereof	10%	1%		9%	kg	514.73
2924.23	00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	10%	1%		9%	kg	514.74
2924.24	00	- - Ethinamate (INN)	10%	1%		9%	kg	514.75
2924.25	00	- - Alachlor (ISO)	10%	1%		9%	kg	
2924.29	00	- - Other	10%	1%		9%	kg	514.799
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	10%	1%		9%	kg	514.821
2925.12	00	- - Glutethimide (INN)	10%	1%		9%	kg	514.822
2925.19	00	- - Other	10%	1%		9%	kg	514.829
		- Imines and their derivatives; salts thereof:						
2925.21	00	- - Chlordimeform (ISO)	10%	1%		9%	kg	
2925.29	00	- - Other	10%	1%		9%	kg	
29.26		Nitrile-function compounds.						
2926.10	00	- Acrylonitrile	10%	1%		9%	kg	514.83
2926.20	00	- 1-Cyanoguanidine (dicyandiamide)	10%	1%		9%	kg	514.841
2926.30	00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2- dimethylamino-4,4-diphenylbutane)	10%	1%		9%	kg	
2926.40	00	- alpha-Phenylacetoacetonitrile	10%	1%		9%	kg	
2926.90	00	- Other	10%	1%		9%	kg	514.849
2927.00	00	Diazo-, azo- or azoxy-compounds.	10%	1%		9%	kg	514.85
2928.00	00	Organic derivatives of hydrazine or of hydroxylamine.	10%	1%		9%	kg	514.86
29.29		Compounds with other nitrogen function.						
2929.10	00	- Isocyanates	10%	1%		9%	kg	514.891
2929.90	00	- Other	10%	1%		9%	kg	514.899
		X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES						
29.30		Organo-sulphur compounds.						
2930.20	00	- Thiocarbamates and	10%	1%		9%	kg	515.42

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		dithiocarbamates						
2930.30	00	- Thiuram mono-, di- or tetrasulphides	10%	1%		9%	kg	515.43
2930.40	00	- Methionine	10%	1%		9%	kg	515.44
2930.60	00	- 2-(N,N-Diethylamino)ethanethiol	10%	1%		9%	kg	
2930.70	00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	10%	1%		9%	kg	
2930.80	00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	10%	1%		9%	kg	
2930.90	00	- Other	10%	1%		9%	kg	515.49
29.31		Other organo-inorganic compounds.						
2931.10	00	- Tetramethyl lead and tetraethyl lead	10%	1%		9%	kg	515.5
2931.20	00	- Tributyltin compounds	10%	1%		9%	kg	515.5
		- Other organo-phosphorous derivatives:						
2931.31	00	- - Dimethyl methylphosphonate	10%	1%		9%	kg	
2931.32	00	- - Dimethyl propylphosphonate	10%	1%		9%	kg	
2931.33	00	- - Diethyl ethylphosphonate	10%	1%		9%	kg	
2931.34	00	- - Sodium 3-(trihydroxysilyl)propyl methylphosphonate	10%	1%		9%	kg	
2931.35	00	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	10%	1%		9%	kg	
2931.36	00	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	10%	1%		9%	kg	
2931.37	00	- - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	10%	1%		9%	kg	
2931.38	00	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)	10%	1%		9%	kg	
2931.39	00	- - Other	10%	1%		9%	kg	
2931.90	00	- Other	10%	1%		9%	kg	515.5
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	10%	1%		9%	kg	515.691
2932.12	00	- - 2-Furaldehyde (furfuraldehyde)	10%	1%		9%	kg	515.692
2932.13	00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	10%	1%		9%	kg	515.693
2932.14	00	- - Sucralose	10%	1%		9%	kg	
2932.19	00	- - Other	10%	1%		9%	kg	515.694
2932.20	00	- Lactones:	10%	1%		9%	kg	515.63
		- Other:						
2932.91	00	- - Isosafrole	10%	1%		9%	kg	515.695

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2932.92	00	-- 1-(1,3-benzodioxol-5-yl) propan-2-one	10%	1%		9%	kg	515.696
2932.93	00	-- Piperonal	10%	1%		9%	kg	515.697
2932.94	00	-- Safrole	10%	1%		9%	kg	515.698
2932.95	00	-- Tetrahydrocannabinols (all isomers)	10%	1%		9%	kg	515.64
2932.99	00	-- Other	10%	1%		9%	kg	515.699
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	10%	1%		9%	kg	515.711
2933.19	00	-- Other	10%	1%		9%	kg	515.719
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:						
2933.21	00	-- Hydantoin and its derivatives	10%	1%		9%	kg	515.72
2933.29	00	-- Other	10%	1%		9%	kg	515.73
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:						
2933.31	00	-- Pyridine and its salts	10%	1%		9%	kg	515.741
2933.32	00	-- Piperidine and its salts	10%	1%		9%	kg	515.742
2933.33	00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), PCP, phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	10%	1%		9%	kg	515.743
2933.39	00	-- Other	10%	1%		9%	kg	515.749
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:	10%	1%		9%		
2933.41	00	-- Levorphanol (INN) and its salts.	10%	1%		9%	kg	515.744
2933.49	00	-- Other	10%	1%		9%	kg	
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2933.52	00	- - Malonylurea (barbituric acid) and its salts	10%	1%		9%	kg	515.761
2933.53	00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	10%	1%		9%	kg	515.746
2933.54	00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	10%	1%		9%	kg	515.747
2933.55	00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	10%	1%		9%	kg	515.748
2933.59	00	- - Other	10%	1%		9%	kg	515.762
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:						
2933.61	00	- - Melamine	10%	1%		9%	kg	515.763
2933.69	00	- - Other	10%	1%		9%	kg	515.769
		- Lactams:						
2933.71	00	- - 6-Hexanelactam (epsilon-caprolactam)	10%	1%		9%	kg	515.611
2933.72	00	- - Clobazam (INN) and methypylon (INN)	10%	1%		9%	kg	515.612
2933.79	00	- - Other lactams	10%	1%		9%	kg	515.619
		- 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	10%	1%		9%	kg	515.81
2933.92	00	- - Azinphos-methyl (ISO)	10%	1%		9%	kg	
2933.99	00	- - Other	10%	1%		9%	kg	515.82
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2934.10	00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	10%	1%		9%	kg	515.791
2934.20	00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	10%	1%		9%	kg	515.792
2934.30	00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	10%	1%		9%	kg	515.78
		- 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	10%	1%		9%	kg	515.811
2934.99	00	- - Other	10%	1%		9%	kg	515.812
29.35		Sulphonamides						
2935.10	00	- N-Methylperfluorooctane sulphonamide	10%	1%		9%	kg	515.8
2935.20	00	- N-Ethylperfluorooctane sulphonamide	10%	1%		9%	kg	515.8
2935.30	00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	10%	1%		9%	kg	515.8
2935.40	00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	10%	1%		9%	kg	515.8
2935.50	00	- Other perfluorooctane sulphonamides	10%	1%		9%	kg	515.8
2935.90	00	- Other	10%	1%		9%	kg	515.8
		XI - ROVITAMINS, VITAMINS AND HORMONES						
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.						
		-Vitamins and their derivatives, unmixed:						
2936.21	00	- - Vitamins A and their derivatives	10%	1%		9%	kg	541.12
2936.22	00	- - Vitamin B1 and its derivatives	10%	1%		9%	kg	541.131
2936.23	00	- - Vitamin B2 and its derivatives	10%	1%		9%	kg	541.132
2936.24	00	- - D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	10%	1%		9%	kg	541.133

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2936.25	00	-- Vitamin B6 and its derivatives	10%	1%		9%	kg	541.134
2936.26	00	-- Vitamin B12 and its derivatives	10%	1%		9%	kg	541.135
2936.27	00	-- Vitamin C and its derivatives	10%	1%		9%	kg	541.14
2936.28	00	-- Vitamin E and its derivatives	10%	1%		9%	kg	541.15
2936.29	00	-- Other vitamins and their derivatives	10%	1%		9%	kg	541.16
2936.90	00	- Other, including natural concentrates	10%	1%		9%	kg	541.17
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.	10%	1%		9%	kg	541.21
2937.12	00	-- Insulin and its salts.	10%	1%		9%	kg	541.22
2937.19	00	-- Other	10%	1%		9%	kg	541.29
		- Steroidal hormones, their derivatives and structural analogues:						
2937.21	00	-- Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)	10%	1%		9%	kg	541.531
2937.22	00	-- Halogenated derivatives of corticosteroidal hormones	10%	1%		9%	kg	541.532
2937.23	00	-- Oestrogens and progestogens	10%	1%		9%	kg	541.533
2937.29	00	-- Other	10%	1%		9%	kg	541.539
2937.50	00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	10%	1%		9%	kg	541.544
2937.90	00	- Other	10%	1%		9%	kg	541.549
		XII - GLYCOSIDES AND 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	10%	1%		9%	kg	541.611
2938.90	00	- Other	10%	1%		9%	kg	541.619

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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 (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	10%	1%		9%	kg	541.65
2939.19	00	- - Other	10%	1%		9%	kg	541.66
		- Alkaloids of cinchona and their derivatives; salts thereof:						
2939.20	10	- - - Quinine sulphate	10%	1%		9%	kg	
2939.20	20	- - - Quinine hydrochloride	10%	1%		9%	kg	
2939.20	30	- - - Quinine dihydrochloride	10%	1%		9%	kg	
2939.20	90	- - - Other	10%	1%		9%	kg	
2939.30	00	- Caffeine and its salts	10%	1%		9%	kg	541.43
		- Ephedrine and its salts:						
2939.41	00	- - Ephedrine and its salts	10%	1%		9%	kg	541.441
2939.42	00	- - Pseudoephedrine (INN) and its salts	10%	1%		9%	kg	541.442
2939.43	00	- - Cathine (INN) and its salts	10%	1%		9%	kg	541.443
2939.44	00	- - Norephedrine and its salts	10%	1%		9%	kg	541.449
2939.49	00	- - Other	10%	1%		9%	kg	541.449
		- Theophylline and aminophylline- (theophylline- ethylenediamine) and their derivatives; salts thereof:						
2939.51	00	- - Fenetylline (INN) and its salts	10%	1%		9%	kg	541.451
2939.59	00	- - Other	10%	1%		9%	kg	541.459
		- Alkaloids of rye ergot and their derivatives; salts thereof:						
2939.61	00	- - Ergometrine (INN) and its salts	10%	1%		9%	kg	541.461
2939.62	00	- - Ergotamine (INN) and its salts	10%	1%		9%	kg	541.462
2939.63	00	- - Lysergic acid and its salts	10%	1%		9%	kg	541.463
2939.69	00	- - Other	10%	1%		9%	kg	541.469
		- Other, of vegetable origin:						
2939.71		- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	10%	1%		9%	kg	
2939.79		- - Other	10%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
2939.80		- Other	10%	1%		9%	kg	
		XIII - OTHER ORGANIC COMPOUNDS						
2940.00	00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	10%	1%		9%	kg	516.92
29.41		Antibiotics.						
2941.10	00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10%	1%		9%	kg	541.31
2941.20	00	- Streptomycins and their derivatives; salts thereof	10%	1%		9%	kg	541.32
2941.30	00	- Tetracyclines and their derivatives; salts thereof	10%	1%		9%	kg	541.33
2941.40	00	- Chloramphenicol and its derivatives; salts thereof	10%	1%		9%	kg	541.391
2941.50	00	- Erythromycin and its derivatives, salts thereof	10%	1%		9%	kg	541.392
2941.90	00	- Other	10%	1%		9%	kg	541.399
2942.00	00	Other organic compounds.	10%	1%		9%	kg	516.99

CHAPTER 30**PHARMACEUTICAL PRODUCTS****Notes.**

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

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

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

- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

- (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
 - (i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
 - (j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
 - (k) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1. For the purposes 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 products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b)(1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b)(1) and (b)(2) above with any other additive.
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artanimol (INN); artemotil (INN); artemether (INN);

artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Additional Guidelines.

1. Heading 30.03 covers only medicaments consisting of mixtures of constituents for therapeutic or prophylactic uses, which are not in dosage form or in retail packages.
Heading 30.04 covers only medicaments, whether or not mixtures of constituents for therapeutic or prophylactic uses, which are in dosage form or in retail packings.

Medicaments, unmixed, not in dosage form or not in retail packings, are classified elsewhere, usually Chapter 29.

See also Note 3 to this Chapter.

2. Headings 30.03 and 30.04 cover only products officially recognized as having therapeutic value, e.g. those listed in an official pharmacopoeia or proprietary medicines, in the form of gargles, eye drops, ointments, liniments, injections, counter-irritant and other preparations. Products consisting of a mixture of plants or parts of plants or consisting of plants or parts of plants mixed with other substances, used for making herbal infusions or herbal teas. (e.g., those having laxative, purgative, diuretic or carminative properties), and claimed to offer relief from ailments or contribute to general health and well-being, are excluded from this Chapter and are usually classified in heading 21.06.
3. This Chapter generally does not cover products considered to be folk or alternative medicine, In addition, foodstuffs or beverages, e.g., dietetic, diabetic or fortified foods, tonic beverages or mineral waters are classified in their own Headings.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.						
3001.20	00	- Extracts of glands or other organs or of their secretions	Free	1%		5%	kg	541.622
3001.90	00	- Other	Free	1%		5%	kg	541.629
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes						
3002.11	00	- - Malaria diagnostic test kits	Free	1%		5%	kg	541.631
3002.12	00	- - Antisera and other blood fractions	Free	1%		5%	kg	
3002.13	00	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	1%		5%	kg	
3002.14	00	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	1%		5%	kg	
3002.15	00	- - Immunological products, put up in measured doses or in forms or packings for retail sale	Free	1%		5%	kg	
3002.19	00	- - Other	Free	1%		5%	kg	
3002.20	00	- Vaccines for human medicine	Free	1%		5%	kg	541.632
3002.30	00	- Vaccines for veterinary medicine:						
3002.30	10	- - - Vaccines against foot and mouth disease	Free	1%		5%	kg	541.633
3002.30	90	- - - Other	Free	1%		5%	kg	541.639
3002.90	00	- Other	Free	1%		5%	kg	541.64
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.						
3003.10	00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:						
3003.10	10	- - - Ampicillin (capsules or oral suspension)	Free	1%		5%	kg	542.111
3003.10	20	- - - Amoxicillin (capsules or oral suspension)	Free	1%		5%	kg	542.112
3003.10	90	- - - Other	Free	1%		5%	kg	542.119
3003.20	00	- Other, Containing antibiotics						
3003.20	10	- - - Tetracycline (capsules or skin ointment)	Free	1%		5%	kg	542.121
3003.20	20	- - - Chlorphenicol (capsules, oral suspension or optic drops)	Free	1%		5%	kg	542.122
3003.20	30	- - - Griseofulvin (tablets of a strength of 125 mg or 500 mg)	Free	1%		5%	kg	542.123
3003.20	40	- - - Nystatin (skin cream or skin ointment)	Free	1%		5%	kg	542.124

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3003.20	90	- - - Other	Free	1%		5%	kg	542.129
		- Other, containing hormones or other products of heading 29.37:						
3003.31	00	- - Containing insulin (see Additional Guideline 1)	Free	1%		5%	kg	542.21
3003.39	00	- - Other (see Additional Guideline 1)	Free	1%		5%	kg	542.22
		- Other, containing alkaloids or derivatives thereof:						
3003.41	00	- - Containing ephedrine or its salts	10%	1%		9%	kg	542.319
3003.42	00	- - Containing pseudoephedrine (INN) or its salts	10%	1%		9%	kg	542.319
3003.43	00	- - Containing norephedrine or its salts	10%	1%		9%	kg	542.319
3003.49	00	- - - Other	10%	1%		9%	kg	542.914
3003.60	00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	10%	1%		9%	kg	542.319
3003.90	00	- Other:						
3003.90	10	- - - Containing paludrin (or 1-(p-chlorophenyl)-5- isopropyl-biguamide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly	10%	1%		9%	kg	542.911
		used for the treatment of Malaria, not containing antibiotics, hormones or alkaloids; containing salvarsan (or arsphenamine) (see Additional Guideline 1)						
3003.90	20	- - - Containing vitamin A, D1, D2, D3 and injectibles or other products of heading 29.36, not containing antiniotics, hormones or alkaloids (see Additional Guideline 1)	10%	1%		9%	Kg	542.912
3003.90	30	- Other vitamins	10%	1%		9%	kg	542.913
3003.90	40	- - - Containing paracetamol, aspirin, ibuprofen and indomethacin (see Additional Guideline 1)	10%	1%		9%	kg	542.914
3003.90	50	- - - Containing other analgesics (see Additional Guideline 1)	10%	1%		9%	kg	542.915
3003.90	60	- - - Containing sulpha drugs (see Additional Guideline 1)	10%	1%		9%	kg	542.916
3003.90	70	- - - Containing coughs and cold preparations; antacids (see Additional Guideline 1)	10%	1%		9%	kg	542.917

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3003.90	80	- - - Containing salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate (see Additional Guideline 1)	10%	1%		9%	kg	542.918
3003.90	90	- - - Other (see Additional Guideline 1)	10%	1%		9%	kg	542.919
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.						
3004.10	00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:						
3004.10	10	- - - Containing ampicillin (capsules or oral suspension)	10%	1%		9%	kg	542.131
3004.10	20	- - - Containing amoxicillin (capsules or oral suspension)	10%	1%		9%	kg	542.132
3004.10	90	- - - Other (see Additional Guideline 1)	10%	1%		9%	kg	542.139
3004.20	00	- Other, containing antibiotics:						
3004.20	10	- - - Containing tetracycline (capsules or skin ointment)	10%	1%		9%	kg	542.191
3004.20	20	- - - Containing chloramphenicol (capsules, oral suspension or optic drops)	10%	1%		9%	kg	542.192
3004.20	30	- - - Containing griseofulvin (tablets of a strength of 125 mg or 500 mg)	10%	1%		9%	kg	542.193
3004.20	40	- - - Containing nystatin (skin cream or skin ointment)	10%	1%		9%	kg	542.194
3004.20	90	- - - Other (see Additional Guideline 1)	10%	1%		9%	kg	542.199
		- Other, containing hormones or other products of heading 29.37:						
3004.31	00	- - Containing insulin	10%	1%		9%	kg	542.23
3004.32	00	- - Containing corticosteroid hormones, their derivatives or structural analogues	10%	1%		9%	kg	542.24

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3004.39	00	- - Other (see Additional Guideline 1)	10%	1%		9%	kg	542.29
		- Other, containing alkaloids or derivatives thereof:						
3004.41	00	- - Containing ephedrine or its salts	10%	1%		9%	kg	
3004.42	00	- - Containing pseudoephedrine (INN) or its salts	10%	1%		9%	kg	
3004.43	00	- - Containing norephedrine or its salts	10%	1%		9%	kg	
3004.49	00	- - Other						
3004.49	10	- - - Containing quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	10%	1%		9%	kg	542.321
3004.49	90	- - - Other (see Additional Guideline 1)	10%	1%		9%	kg	542.329
		- Other, containing vitamins or other products of heading 29.36						
3004.50	10	- - - Containing vitamins A, D1, D2, D3 and injectibles	10%	1%		9%	kg	542.921
3004.50	90	- - - Containing other vitamins	10%	1%		9%	kg	542.922
3004.60	00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter						
3004.90	10	- - - Containing paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; containing salvarsan (or arsphenamine) (see Additional Guideline 1)	10%	1%		9%	kg	542.931
3004.90	20	- - - Containing paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	10%	1%		9%	kg	542.932
3004.90	30	- - - Containing other analgesics	10%	1%		9%	kg	542.933
3004.90	40	- - - Containing sulpha drugs	10%	1%		9%	kg	542.934
3004.90	50	- - - Containing other coughs and cold preparations; containing antacids	10%	1%		9%	kg	542.935
3004.90	60	- - - Containing salbutamol, ephedrine, theophylline,	10%	1%		9%	kg	542.936

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		ephedrine HCl, phenobarbitone, chlorpheniramine maleate; containing propranolol, frusemide, hydro- chlorothiazide, hydralazine, methyl dopa; containing diazepam or thioridazine; containing chlorpropamide, prednisolone or dexamethasone; oral rehydration powder; containing pilocarpine nitrate, timolol maleate or atropine sulphate						
3004.90	70	- - - Soft candles	10%	1%		9%	kg	542.937
3004.90	90	- - - Other	10%	1%		9%	kg	542.939
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.						
3005.10	00	- Adhesive dressings and other articles having an adhesive layer	10%	1%		9%	kg	541.911
3005.90	00	- Other	10%	1%		9%	kg	541.919
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	10%	1%		9%	kg	541.991
3006.20	00	- Blood-grouping reagents	10%	1%		9%	kg	541.92
3006.30	00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10%	1%		9%	kg	541.93
3006.40	00	- Dental cements and other dental fillings; bone reconstruction cements	10%	1%		9%	kg	541.992
3006.50	00	- First-aid boxes and kits	10%	1%		9%	kg	541.993
3006.60	00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	10%	1%		9%	kg	541.994

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3006.70	00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	10%	1%		9%	kg	541.995
		- Other:						
3006.91	00	- - Appliances identifiable for ostomy use	10%	1%		9%	kg	
3006.92	00	- - Waste pharmaceuticals	10%	1%		9%	kg	541.996

CHAPTER 31**FERTILISERS****Notes.**

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;

- (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3101.00	00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	1%		10%	kg	272.1
31.02		Mineral or chemical fertilizers, nitrogenous.						
3102.10	00	- Urea, whether of not in aqueous solution	Free	1%		5%	kg	562.16
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and Ammonium nitrate:						
3102.21	00	- - Ammonium sulphate	Free	1%		5%	kg	562.13

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3102.29	00	- - Other	Free	1%		5%	kg	562.12
3102.30	00	- Ammonium nitrate, whether or not in aqueous solution	Free	1%		5%	kg	562.11
3102.40	00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	1%		5%	kg	562.191
3102.50	00	- Sodium nitrate	Free	1%		5%	kg	562.192
3102.60	00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	1%		5%	kg	562.14
3102.80	00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	1%		5%	kg	562.17
3102.90	00	- Other, including mixtures not specified in the foregoing sub headings:						
3102.90	10	- Other ammonium-based fertilizers	Free	1%		5%	kg	562.192
3102.90	90	- Other	Free	1%		5%	kg	562.199
31.03		Mineral or chemical fertilizers, phosphatic.						
		- Superphosphates						
3103.11	00	- - Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5)	Free	1%		5%	kg	562.22
3103.19	00	- - Other	Free	1%		5%	kg	562.22
3103.90	00	- Other	Free	1%		5%	kg	562.29
31.04		Mineral or chemical fertilizers, potassic.						
3104.20	00	- Potassium chloride	Free	1%		5%	kg	562.32
3104.30	00	- Potassium sulphate	Free	1%		5%	kg	562.33
3104.90	00	- Other	Free	1%		5%	kg	562.39
31.05		Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.						
3105.10	00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:						
3105.10	10	- - - Ammonium-based fertilizers	Free	1%		5%	kg	562.961
3105.10	90	- - - Other	Free	1%		5%	kg	562.969
3105.20	00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	1%		5%	kg	562.91

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3105.30	00	- Diammonium hydrogenorthophosphate (diammoniumphosphate)	Free	1%		5%	kg	562.93
3105.40	00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen- orthophosphate (diammonium phosphate)	Free	1%		5%	kg	562.94
		- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:						
3105.51	00	- - Containing nitrates and phosphates	Free	1%		5%	kg	562.951
3105.59	00	- - Other	Free	1%		5%	kg	562.959
3105.60	00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	1%		5%	kg	562.92
3105.90	00	- Other	Free	1%		5%	kg	562.99

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.						
3201.10	00	- Quebracho extract	Free	1%		5%	kg	532.211
3201.20	00	- Wattle extract	Free	1%		5%	kg	532.212
3201.90	00	- Other	Free	1%		5%	kg	532.219
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	Free	1%		5%	kg	532.31
3202.90	00	- Other	Free	1%		5%	kg	532.32
3203.00		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.						
3203.00	10	- - - Logwood extracts	Free	1%		5%	kg	532.221
3203.00	20	- - - Fustic extracts	Free	1%		5%	kg	532.222
3203.00	90	- - - Other	Free	1%		5%	kg	532.229
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	Free	1%		5%	kg	531.11
3204.12	00	- - Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	Free	1%		5%	kg	531.12
3204.13	00	- - Basic dyes and preparations based thereon	Free	1%		5%	kg	531.13

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3204.14	00	- - Direct dyes and preparations based thereon	Free	1%		5%	kg	531.14
3204.15	00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free	1%		5%	kg	531.15
3204.16	00	- - Reactive dyes and preparations based thereon	Free	1%		5%	kg	531.16
3204.17	00	- - Pigments and preparations based thereon	Free	1%		5%	kg	531.17
3204.19	00	- - Other, including mixtures of colouring matter of two or more of the sub headings 3204.11 to 3204.19	Free	1%		5%	kg	531.19
3204.20	00	- Synthetic organic products of a kind used as fluorescent brightening agents	Free	1%		5%	kg	531.211
3204.90	00	- Other	Free	1%		5%	kg	531.219
3205.00	00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	Free	1%		5%	kg	531.22
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	15%	1%		9%	kg	533.111
3206.19	00	- - Other	15%	1%		9%	kg	533.119
3206.20	00	- Pigments and preparations based on chromium compounds	15%	1%		9%	kg	533.12
		- Other colouring matter and other preparations:						
3206.41	00	- - Ultramarine and preparations based thereon	15%	1%		9%	kg	533.14
3206.42	00	- - Lithopone and other pigments and preparations based on zinc sulphide	15%	1%		9%	kg	533.15
3206.49	00	- - Other	15%	1%		9%	kg	533.17
3206.50	00	- Inorganic products of a kind used as luminophores	15%	1%		9%	kg	533.18

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules of flakes.						
3207.10	00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	15%	1%		9%	kg	533.511
3207.20	00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	15%	1%		9%	kg	533.512
3207.30	00	- Liquid lustres and similar preparations	15%	1%		9%	kg	533.513
3207.40	00	- Glass frit and other glass, in the form of powder, granules or flakes	15%	1%		9%	kg	533.514
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.						
3208.1	00	- Based on polyesters:						
3208.10	10	- - - Automotive paints	15%	1%		9%	kg / l	533.4211
3208.10	20	- - - Marine paints	Free	1%		5%	kg / l	533.4212
3208.10	30	- - - Enamels	15%	1%		9%	kg / l	533.4213
3208.10	40	- - - Other paints	15%	1%		9%	kg / l	533.4214
3208.10	50	- - - Marine varnishes (including lacquers)	Free	1%		5%	kg / l	533.4215
3208.10	60	- - - Other varnishes (including lacquers)	15%	1%		9%	kg / l	533.4216
3208.10	90	- - - Other	15%	1%		9%	kg / l	533.4219
3208.20	00	- Based on acrylic or vinyl polymers:						
3208.20	10	- - - Automotive paints	15%	1%		9%	kg / l	533.4221
3208.20	20	- - - Marine paints	Free	1%		5%	kg / l	533.4222
3208.20	30	- - - Enamels	15%	1%		9%	kg / l	533.4223
3208.20	40	- - - Other paints	15%	1%		9%	kg / l	533.4224
3208.20	50	- - - Marine varnishes (including lacquers)	Free	1%		5%	kg / l	533.4225
3208.20	60	- - - Other varnishes (including lacquers)	15%	1%		9%	kg / l	533.4226
3208.20	90	- - - Other	15%	1%		9%	kg / l	533.4229
		- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3208.90	10	- - - Automotive paints	15%	1%		9%	kg / l	533.4291
3208.90	20	- - - Marine paints	Free	1%		5%	kg / l	533.4292
3208.90	30	- - - Enamels	15%	1%		9%	kg / l	533.4293
3208.90	40	- - - Other paints	15%	1%		9%	kg / l	533.4294
3208.90	50	- - - Marine varnishes (including lacquers)	Free	1%		5%	kg / l	533.4295
3208.90	60	- - - Other varnishes (including lacquers)	15%	1%		9%	kg / l	533.4296
3208.90	90	- - - Other	15%	1%		9%	kg / l	533.4299
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:						
3209.10	10	- - - Paints	15%	1%		9%	kg / l	533.411
3209.10	20	- - - Enamels	15%	1%		9%	kg / l	533.412
3209.10	30	- - - Varnishes (including lacquers)	15%	1%		9%	kg / l	533.413
		- Other:						
3209.90	10	- - - Paints	15%	1%		9%	kg / l	533.414
3209.90	20	- - - Enamels	15%	1%		9%	kg / l	533.415
3209.90	30	- - - Varnishes (including lacquers)	15%	1%		9%	kg / l	533.419
3210.00	00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.						
3210.00	10	- - - Water-thinned paints (emulsion paints or dispersion paints)	15%	1%		9%	kg / l	533.431
3210.00	20	- - - Distempers, dry	15%	1%		9%	kg / l	533.432
3210.00	30	- - - Enamels	15%	1%		9%	kg / l	533.433
3210.00	40	- - - Other paints	15%	1%		9%	kg / l	533.434
3210.00	50	- - - Marine varnishes (including lacquers)	Free	1%		5%	kg / l	533.435
3210.00	60	- - - Other varnishes (including lacquers)	15%	1%		9%	kg / l	533.436
3210.00	70	- - - Prepared water pigments of a kind used for finishing leather	15%	1%		9%	kg / l	533.437
3211.00	00	Prepared driers.	15%	1%		9%	kg / l	533.53

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils;dyes and other colouring matter put up in forms or packings for retail sale.						
3212.10	00	- Stamping foils	15%	1%		9%	kg	533.441
3212.90	00	- Other:						
3212.90	20	- - - Dyes and other colouring matter put up in forms or packings for retail sale	15%	1%		9%	kg	533.443
3212.90	90	- - - Other	15%	1%		9%	kg	533.449
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	15%	1%		9%	kg	533.521
3213.90	00	- Other	15%	1%		9%	kg	533.529
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.						
3214.1	00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:						
3214.10	10	- - - Mastics	15%	1%		9%	kg	553.541
3214.10	20	- - - Painters' fillings	15%	1%		9%	kg	533.542
3214.10	30	- - - Glaziers' linseed oil putty	15%	1%		9%	kg	533.543
3214.10	40	- - - Other glaziers' putty	15%	1%		9%	kg	533.544
3214.10	50	- - - Grafting putty (motor body filler)	15%	1%		9%	kg	533.545
3214.10	90	- - - Other	15%	1%		9%	kg	533.546
3214.90	00	- Other	15%	1%		9%	kg	533.549
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.						
		- Printing ink:						
3215.11	00	- - Black	15%	1%		9%	kg	533.21
3215.19	00	- - Other	15%	1%		9%	kg	533.29
3215.90	00	- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3215.90	10	- - - Writing or drawing ink	15%	1%		9%	kg	533.911
3215.90	90	- - - Other	15%	1%		9%	kg	533.919

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS

Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.						
		- Essential oils of citrus fruit:						
3301.12	00	- - Of orange	10%	1%		9%	kg / l	551.312
3301.13	00	- - Of lemon	10%	1%		9%	kg / l	551.313
3301.19	00	- - Other:						
3301.19	10	- - - Of grapefruit	10%	1%		9%	kg / l	551.315
3301.19	20	- - - Of lime	10%	1%		9%	kg / l	551.314
3301.19	90	- - - Other	10%	1%		9%	kg / l	551.319
		- Essential oils other than those of citrus fruit:						
3301.24	00	- - Of peppermint (<i>Mentha piperita</i>)	10%	1%		9%	kg / l	551.324
3301.25	00	- - Of other mints	10%	1%		9%	kg / l	551.325

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3301.29	00	-- Other:						
3301.29	10	--- Of bay	10%	1%		9%	kg / l	551.327
3301.29	20	--- Of clove	10%	1%		9%	kg / l	551.328
3301.29	30	--- Of ginger	10%	1%		9%	kg / l	551.3291
3301.29	40	--- Of nutmeg	10%	1%		9%	kg / l	551.3292
3301.29	50	--- Of patchouli	10%	1%		9%	kg / l	551.3293
3301.29	60	--- Of pimento	10%	1%		9%	kg / l	551.3294
3301.29	90	--- Other	10%	1%		9%	kg / l	551.3299
3301.30	00	- Resinoids	10%	1%		55%	kg / l	551.33
3301.90	00	- Other:						
3301.90	10	--- Aqueous distillates and aqueous solutions of essential oils	10%	1%		9%	kg / l	551.351
3301.90	90	--- Other	10%	1%		9%	kg / l	551.359
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:						
3302.10	10	--- Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	1%		9%	kg	551.411
3302.10	20	--- Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	15%	1%		9%	kg	551.412
3302.10	90	--- Other	15%	1%		9%	kg / l	551.419
3302.90	00	- Other	15%	1%		9%	kg / l	551.49
3303.00	00	Perfumes and toilet waters.						
3303.00	10	--- Bay rum	15%	1%		9%	kg / l	553.11
3303.00	90	--- Other	15%	1%		9%	kg / l	553.19
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.						
3304.10	00	- Lip make-up preparations	15%	1%		9%	kg	553.21
3304.20	00	- Eye make-up preparations	15%	1%		9%	kg	553.22
3304.30	00	- Manicure or pedicure	15%	1%		9%	kg	553.23

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		preparations						
		- Other:						
3304.91	00	- - Powders, whether or not compressed	15%	1%		9%	kg	553.24
3304.99	10	- - - Sunscreen or sun tan preparations	15%	1%		9%	kg	553.25
3304.99	90	- - - Other	15%	1%		9%	kg	553.29
33.05		Preparations for use on the hair.						
3305.10	00	- Shampoos	15%	1%		9%	kg	553.31
3305.20	00	- Preparations for permanent waving or straightening	15%	1%		9%	kg	553.32
3305.30	00	- Hair lacquers	15%	1%		9%	kg	553.33
3305.90	00	- Other	15%	1%		9%	kg	553.39
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:						
3306.10	10	- - - Toothpastes	5%	1%		10%	kg	553.41
3306.10	90	- - - Other	15%	1%		9%	kg	553.42
3306.20	00	- Yarn used to clean between the teeth (dental floss)	15%	1%		9%	kg	553.43
3306.90	00	- Other	15%	1%		9%	kg	553.49
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.						
3307.10	00	- Pre-shave, shaving or after-shave preparations	15%	1%		9%	kg	553.51
3307.20	00	- Personal deodorants and anti-perspirants	15%	1%		9%	kg	553.52
3307.30	00	- Perfumed bath salts and other bath preparations	15%	1%		9%	kg	553.53
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:						
3307.41	00	- - "Agarbatti" and other odoriferous preparations which operate by burning	15%	1%		9%	kg	553.541
3307.49	00	- - Other	15%	1%		9%	kg	553.549

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3307.90	00	- Other	15%	1%		9%	kg	553.59

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

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

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.						
		and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:						
		- - For toilet use (including medicated products):						
3401.11	10	- - - Medicated soap	15%	1%		9%	kg	554.111
3401.11	20	- - - Other, in the form of bars, cakes, moulded pieces or shapes	15%	1%		9%	kg	554.112
3401.11	90	- - - Other	15%	1%		9%	kg	554.119
		- - Other:						
3401.19	10	- - - In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	15%	1%		9%	kg	554.151
3401.19	90	- - - Other	15%	1%		9%	kg	554.159
		- Soap in other forms:						
3401.20	10	- - - Industrial soaps	15%	1%		9%	kg	554.191
3401.20	90	- - - Other	15%	1%		9%	kg	554.199
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	15%	1%		9%	kg	554.22

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.						
		- Organic surface-active agents, whether or not put up for retail sale:						
3402.11	00	- - Anionic:						
3402.11	10	- - - Put up for retail sale	15%	1%		9%	kg	554.211
3402.11	90	- - - Other	15%	1%		9%	kg	554.212
3402.12	00	- - Cationic:						
3402.12	10	- - - Put up for retail sale	15%	1%		9%	kg	554.213
3402.12	90	- - - Other	15%	1%		9%	kg	554.214
3402.13	00	- - Non-ionic:						
3402.13	10	- - - Put up for retail sale	15%	1%		9%	kg	554.215
3402.13	90	- - - Other	15%	1%		9%	kg	554.216
3402.19	00	- - Other:						
3402.19	10	- - - Put up for retail sale	15%	1%		9%	kg	554.217
3402.19	90	- - - Other	15%	1%		9%	kg	554.219
3402.20	00	- Preparations put up for retail sale:						
3402.20	10	- - - Dish washing liquids	15%	1%		9%	kg	554.221
3402.20	20	- - - Other liquid detergents	15%	1%		9%	kg	554.222
3402.20	30	- - - Other detergents	15%	1%		9%	kg	554.223
3402.20	40	- - - Liquid bleaches	15%	1%		9%	kg	554.224
3402.20	50	- - - Other bleaches	15%	1%		9%	kg	554.225
3402.20	60	- - - Laundry blue	15%	1%		9%	kg	533.442
3402.20	90	- - - Other	15%	1%		9%	kg	554.229
3402.90	00	- Other:						
3402.90	10	- - - Liquid detergents	15%	1%		9%	kg	554.231
3402.90	20	- - - Other detergents	15%	1%		9%	kg	554.232
3402.90	90	- - - Other	15%	1%		9%	kg	554.239
		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.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti- rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.						
		- Containing petroleum oils or oils obtained from bituminous minerals:						
3403.11	00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	15%	1%		9%	kg	597.71
3403.19	00	- - Other	15%	1%		9%	kg	597.72
		- Other:						
3403.91	00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	15%	1%		9%	kg	597.73
3403.99	00	- - Other	15%	1%		9%	kg	597.74
34.04		Artificial waxes and prepared waxes.						
3404.20	00	- Of poly (oxyethylene) (polyethylene glycol)	15%	1%		9%	kg	598.35
3404.90	00	- Other	15%	1%		9%	kg	598.39
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.						
3405.10	00	- Polishes, creams and similar preparations for footwear or leather	15%	1%		9%	kg	554.31
3405.20	00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15%	1%		9%	kg	554.32
3405.30	00	- Polishes and similar preparations for coachwork, other than metal polishes	15%	1%		9%	kg	554.33

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3405.40	00	- Scouring pastes and powders and other scouring preparations	15%	1%		9%	kg	554.34
3405.90.	00	- Other:						
3405.90	10	- - - Metal polishes	15%	1%		9%	kg	554.351
3405.90	90	- - - Other	15%	1%		9%	kg	554.359
3406.00	00	Candles, tapers and the like.						
3406.00	10	- - - Candles of tallow	15%	1%		9%	kg	899.311
3406.00	20	- - - Decorative candles of paraffin wax	15%	1%		9%	kg	899.312
3406.00	30	- - - Other candles of paraffin wax	15%	1%		9%	kg	899.313
3406.00	40	- - - Other candles	15%	1%		9%	kg	899.314
3406.00	90	- - - Other	15%	1%		9%	kg	899.319
3407.00	00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).						
3407.00	10	- - - Modelling pastes	Free	1%		5%	kg	598.951
3407.00	90	- - - Other	Free	1%		5%	kg	598.959

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED
STARCHES; GLUES; ENZYMES**Notes.**

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
35.01		Casein, caseinates and other casein derivatives; casein glues.						
3501.10	00	- Casein	10%	1%		9%	kg	592.21
3501.90	00	- Other:						
3501.90	10	- - - Casein glues	10%	1%		9%	kg	592.221
3501.90	90	- - - Other	10%	1%		9%	kg	592.229
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	10%	1%		9%	kg	025.31
3502.19	00	- - Other	10%	1%		9%	kg	025.39
3502.20	00	- Milk albumin, including concentrates of two or more whey proteins	10%	1%		9%	kg	592.231
3502.90	00	- Other	10%	1%		9%	kg	592.239

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3503.00	00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	10%	1%		9%	kg	592.24
3504.00	00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	10%	1%		9%	kg	592.25
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	10%	1%		9%	kg	592.26
3505.20	00	- Glues	10%	1%		9%	kg	592.27
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	10%	1%		9%	kg	592.291
		- Other:						
3506.91	00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	10%	1%		9%	kg	592.292
3506.99	00	- - Other	10%	1%		9%	kg	592.299
35.07		Enzymes; prepared enzymes not elsewhere specified or included.						
3507.10	00	- Rennet and concentrates thereof	10%	1%		9%	kg	516.911
3507.90	00	- Other:						
3507.90	10	- - - Enzymes	10%	1%		9%	kg	516.912
3507.90	20	- - - Prepared enzymes not elsewhere specified or included, for tenderizing meat	10%	1%		9%	kg	516.913
3507.90	90	- - - Other	10%	1%		9%	kg	516.919

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

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression “articles of combustible materials” in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Additional Guidelines.

1. In Tariff Items 3605.00.10 and 3605.00.20, the rate of duty is based on units of kg /100 containers.
2. In Tariff Items 3605.00.30 and 3605.00. 40, the rate of duty is based on units of kg /1000 matches.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3601.00	00	Propellant powders.	20%	1%		13%	kg	593.11
3602.00	00	Prepared explosives other than propellant powders.	20%	1%		13%	kg	593.12
3603.00	00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	20%	1%		13%	kg	593.2
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.						
3604.10	00	- Fireworks	20%	1%		13%	kg	593.31
3604.90	00	- Other:						
3604.90	10	- - - Rain rockets	20%	1%		13%	kg	593.331
3604.90	20	- - - Warning and distress signals	20%	1%		13%	kg	593.332
3604.90	90	- - - Other	20%	1%		13%	kg	593.339
3605.00	00	Matches, other than pyrotechnic articles of heading 36.04.						
3605.00	10	- - - In containers of 30 matches or less	20%	1%		13%	kg/100	899.321
3605.00	20	- - - In containers of more than 30 matches but not more than 60 matches	20%	1%		13%	kg/100	899.322

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3605.00	30	- - - In containers of more than 60 matches but not more than 70 matches	20%	1%		13%	kg/1000	899.323
3605.00	40	- - - In containers of more than 70 matches	20%	1%		13%	kg/1000	899.324
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.						
3606.10	00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20%	1%		13%	kg	899.34
3606.90	00	- Other	20%	1%		13%	kg	899.39

CHAPTER 37**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS****Notes.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
37.01		Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.						
3701.10	00	- For X-ray	15%	1%		9%	kg/m2	882.21
3701.20	00	- Instant print film	15%	1%		9%	kg	882.22
3701.30	00	- Other plates and film, with any side exceeding 255 mm	15%	1%		9%	kg/m2	882.23
		- Other:						
3701.91	00	- - For colour photography (polychrome)	15%	1%		9%	kg	882.24
3701.99	00	- - Other	15%	1%		9%	kg/m2	882.29
37.02		Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.						
3702.10	00	- For X-ray	15%	1%		9%	kg/m2	882.31
		- Other film, without perforations, of a width not exceeding 105 mm:						
3702.31	00	- - For colour photography (polychrome)	15%	1%		9%	Kg / u	882.33
3702.32	00	- - Other, with silver halide emulsion	15%	1%		9%	kg/m2	882.34
3702.39	00	- - Other	15%	1%		9%	kg/m2	882.35
		- Other film, without perforations, of a width exceeding 105 mm:						
3702.41	00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	15%	1%		9%	kg/m2	882.36
3702.42	00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	15%	1%		9%	kg/m2	882.37
3702.43	00	- - Of a width exceeding 610 mm not exceeding 200 m	15%	1%		9%	kg/m2	882.38

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3702.44	00	- - Of a width exceeding 105 mm but not exceeding 610 mm	15%	1%		9%	kg/m2	882.391
		- Other film, for colour photography (polychrome):						
3702.52	00	- - Of a width not exceeding 16mm	15%	1%		9%	kg/m	882.393
3702.53	00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	15%	1%		9%	kg/m	882.394
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	15%	1%		9%	kg/m	882.395
3702.55	00	- - Of a width exceeding 16 mm but not exceeding 35mm and of a length exceeding 30 m	15%	1%		9%	kg/m	882.396
3702.56	00	- - Of a width exceeding 35 mm	15%	1%		9%	kg/m	882.397
		- Other:						
3702.96	00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	15%	1%		9%	kg/m	882.3992
3702.97	00	- - Of a width not exceeding 3mm and of a length exceeding 30 m	15%	1%		9%	kg/m	882.3993
3702.98	00	- - Of a width exceeding 35 mm	15%	1%		9%	kg/m	882.3994
37.03		Photographic paper, paperboard and textiles, sensitized, unexposed.						
3703.10	00	- In rolls of a width exceeding 610 mm	15%	1%		9%	kg	882.41
3703.20	00	- Other, for colour photography (polychrome)	15%	1%		9%	kg	882.42
3703.90	00	- Other	15%	1%		9%	kg	882.49
3704.00	00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	15%	1%		9%	kg	882.5
3705.00	00	Photographic plates and film, exposed and developed, other than cinematographic film.	15%	1%		9%	kg	882.6
3706.10	00	- Of a width of 35 mm or more	15%	1%		9%	kg/m	883.1
3706.90	00	- Other	15%	1%		9%	kg/m	883.9
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photogra-phi uses, put up in measured portions or put up for retail sale in a form ready for use.						
3707.10	00	- Sensitising emulsions	15%	1%		9%	kg	882.11
3707.90	00	- Other	15%	1%		9%	kg	882.19

CHAPTER 38**MISCELLANEOUS CHEMICAL PRODUCTS****Notes.**

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2.
 - (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 - (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel’s oil;
 - (c) Ink removers put up in packings for retail sale;

- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

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

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

Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)),

including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
4. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg	598.611
3801.20	00	- Colloidal or semi-colloidal graphite	15%	1%		9%	kg	598.612
3801.30	00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	15%	1%		9%	kg	598.613
3801.90	00	- Other	15%	1%		9%	kg	598.619
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.						
3802.10	00	- Activated carbon	15%	1%		9%	kg	598.64
3802.90	00	- Other	15%	1%		9%	kg / l	598.65
3803.00	00	Tall oil, whether or not refined.	15%	1%		9%	kg / l	598.11

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3804.00	00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	15%	1%		9%	kg	598.12
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 paracymene; pine oil containing alpha-terpineol as the main constituent.						
3805.10	00	- Gum, wood or sulphate turpentine oils	15%	1%		9%	kg / l	598.131
3805.90	00	- Other:						
3805.90	10	- - - Pine oil	15%	1%		9%	kg / l	598.132
3805.90	90	- - - Other	15%	1%		9%	kg / l	598.139
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.						
3806.10	00	- Rosin and resin acids	15%	1%		9%	kg	598.141
3806.20	00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	15%	1%		9%	kg	598.142
3806.30	00	- Ester gums	15%	1%		9%	kg	598.143
3806.90	00	- Other	15%	1%		9%	kg	598.149
3807.00	00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	15%	1%		9%	kg / l	598.18
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) (clofencotane (INN)), in packings of a net weight content not exceeding 300g	5%	1%		10%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3808.59	00	- - Other	5%	1%		10%	kg	
		- Goods specified in Subheading Note 2 to this Chapter:						
3808.61	00	- - In packings of a net weight content not exceeding 300g	5%	1%		10%	kg	
3808.62	00	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5%	1%		10%	kg	
3808.69	00	- - Other	5%	1%		10%	kg	
		- Other:						
3808.91	00	- - Insecticides:						
3808.91	10	- - - For use in agriculture as approved by the Competent Authority, whether or not put up in forms or packing for retail sale	Free	1%		5%	kg	591.11
3808.91	20	- - - Mosquito coils	Free	1%		10%	kg	591.12
3808.91	30	- - - Other, put up in forms or packings for retail sale or as preparations or articles	Free	1%		10%	kg	591.13
3808.91	90	- - - Other	Free	1%		10%	kg	591.19
3808.92	00	- - Fungicides	Free	1%		5%	kg	591.419
3808.93	00	- - Herbicides, anti-sprouting products and plant-growth regulators:						
3808.93	10	- - - Herbicides	Free	1%		5%	kg	591.31
3808.93	90	- - - Anti-sprouting products	Free	1%		5%	kg	591.32
		- - - Plant growth regulators	Free	1%		5%	kg	591.33
3808.94	00	- - Disinfectants:						
3808.94	10	- - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	5%	1%		10%	kg	591.411
3808.94	90	- - - Other	5%	1%		10%	kg	591.419
		- - Other:						
		- - - Rodenticides:						
3808.99	11	- - - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	5%	1%		10%	kg	591.491
3808.99	19	- - - - Other	5%	1%		10%	kg	591.419
		- - - Other:						
3808.99	91	- - - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	5%	1%		10%	kg	91/493
3808.99	99	- - - - Other	5%	1%		10%	kg	591.499
38.09		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,						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		leather or like industries, not elsewhere specified or included.						
3809.10	00	- With a basis of amylaceous substances	10%	1%		9%	kg	598.911
		- Other:						
3809.91	00	- - Of a kind used in the textile or like industries	10%	1%		9%	kg	598.912
3809.92	00	- - Of a kind used in the paper or like industries	10%	1%		9%	kg	598.913
3809.93	00	- - Of a kind used in the leather or like industries	10%	1%		9%	kg	598.914
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	10%	1%		9%	kg	598.961
3810.90	00	- Other	10%	1%		9%	kg	598.969
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.						
		- Anti-knock preparations:						
3811.11	00	- - Based on lead compounds	10%	1%		9%	kg	597.211
3811.19	00	- - Other	10%	1%		9%	kg	597.219
		- Additives for lubricating oils:						
3811.21	00	- - Containing petroleum oils or oils obtained from bituminous minerals	10%	1%		9%	kg	597.251
3811.29	00	- - Other	10%	1%		9%	kg	597.259
3811.90	00	- Other	10%	1%		9%	kg	597.29

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.						
3812.10	00	- Prepared rubber accelerators	10%	1%		9%	kg	598.63
3812.20	00	- Compound plasticisers for rubber or plastics	10%	1%		9%	kg	598.931
		- Anti-oxidising preparations and other compound stabilizers for rubber or plastics						
3812.31	00	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	10%	1%		9%	kg	598.932
3812.39	00	- - Other	10%	1%		9%	kg	598.932
3813.00	00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	1%		5%	kg	598.94
3814.00	00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.						
3814.00	10	- - - Thinners including reducers	15%	1%		9%	kg	533.551
3814.00	90	- - - Other	15%	1%		9%	kg	533.559
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	15%	1%		9%	kg	598.81
3815.12	00	- - With precious metal or precious metal compounds as the active substance	15%	1%		9%	kg	598.83
3815.19	00	- - Other	15%	1%		9%	kg	598.85
3815.90	00	- Other	15%	1%		9%	kg	598.89
3816.00	00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.						
3816.00	10	- Mortars	15%	1%		9%	kg	662.331
3816.00	90	- Other	15%	1%		9%	kg	662.339
3817.00	00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.						
3817.00	10	- Mixed alkylbenzenes	15%	1%		9%	kg	598.41
3817.00	90	- Mixed alkylnaphthalenes	15%	1%		9%	kg	598.45

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3818.00	00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	15%	1%		9%	kg	598.5
3819.00	00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	1%		9%	kg	597.31
3820.00	00	Anti-freezing preparations and prepared de-icing fluids.						
3820.00	10	- - - Anti-freezing preparations	15%	1%		9%	kg	597.331
3820.00	20	- - - Prepared de-icing fluids	15%	1%		9%	kg	597.332
3821.00	00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	15%	1%		9%	kg	598.67
3822.00	00	Diagnostic or laboratory reagents on a backing,	15%	1%		9%	kg	598.69
		prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.						
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	15%	1%		9%	kg	431.311
3823.12	00	- - Oleic acid	15%	1%		9%	kg	431.312
3823.13	00	- - Tall oil fatty acids	15%	1%		9%	kg	431.313
3823.19	00	- - Other	15%	1%		9%	kg	431.319
3823.70	00	- Industrial fatty alcohols	15%	1%		9%	kg	512.17
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.						
3824.10	00	- Prepared binders for foundry moulds or cores	15%	1%		9%	kg	598.991
3824.30	00	- Non-agglomerated metal carbides mixed together or with metallic binders	15%	1%		9%	kg	598.993
3824.40	00	- Prepared additives for cements,	15%	1%		9%	kg	598.97

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		mortars or concretes						
3824.50	00	- Non-refractory mortars and concretes	15%	1%		9%	kg	598.98
3824.60	00	- Sorbitol other than that of subheading 2905.44	15%	1%		9%	kg	598.994
		- Mixtures containing halogenated derivatives of methane, ethane or propane:						
3824.71	00	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	15%	1%		9%	kg	
3824.72	00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	15%	1%		9%	kg	
3824.73	00	- - Containing hydrobromofluorocarbons (HBFCs)	15%	1%		9%	kg	
3824.74	00	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	15%	1%		9%	kg	
3824.75	00	- - Containing carbon tetrachloride	15%	1%		9%	kg	
3824.76	00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	15%	1%		9%	kg	
3824.77	00	- - Containing bromomethane (methyl bromide) or bromochloromethane	15%	1%		9%	kg	
3824.78	00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	15%	1%		9%	kg	
3824.79	00	- - Other	15%	1%		9%	kg	
		- Goods specified in Subheading Note 3 to this Chapter:						
3824.81	00	- - Containing oxirane (ethylene oxide)	15%	1%		9%	kg	
3824.82	00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15%	1%		9%	kg	
3824.83	00	- - Containing tris(2,3-dibromopropyl) phosphate	15%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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)	15%	1%		9%	kg	
3824.85	00	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	15%	1%		9%	kg	
3824.86	00	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	15%	1%		9%	kg	
3824.87	00	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	15%	1%		9%	kg	
3824.88	00	- - Containing tetra-, penta-, hexa-hepta- or octabromodiphenyl ethers	15%	1%		9%	kg	
		- Other:						
3824.91	00	- - Mixtures and preparations consisting mainly of (5- ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl)methyl methyl methylphosphonate and bis[(5-ethyl-2- methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl)methyl]methylphosphonate	15%	1%		9%	kg	
3824.99		- - Other	15%	1%		9%	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	15%	1%		9%	kg	598.81
3825.20	00	- Sewage sludge	15%	1%		9%	kg	598.82
3825.30	00	- Clinical waste	15%	1%		9%	kg	598.83
		- Waste organic solvents:						
3825.41	00	- - Halogenated	15%	1%		9%	kg	598.84
3825.49	00	- - Other	15%	1%		9%	kg	598.85
3825.50	00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	15%	1%		9%	kg	598.86
		- Other wastes from chemical or allied industries:						
3825.61	00	- - Mainly containing organic constituents	15%	1%		9%	kg	598.87

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3825.69	00	- - Other	15%	1%		9%	kg	598.88
3825.90	00	- Other	15%	1%		9%	kg	598.89
3826.00	00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	1%		9%	kg	598.89

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

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

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

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

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

2. This Chapter does not cover:
- (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;

- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases) ;
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume 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 predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

- (a) Where there is a subheading named “other” in the same series:
- (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 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 comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
39.01		Polymers of ethylene, in primary forms.						
3901.10	00	- Polyethylene having a specific gravity of less than 0.94	10%	1%		9%	kg	571.11
3901.20	00	- Polyethylene having a specific gravity of 0.94 or more	10%	1%		9%	kg	571.12
3901.30	00	- Ethylene-vinyl acetate copolymers	10%	1%		9%	kg	571.2
3901.40	00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	10%	1%		9%	kg	
3901.90	00	- Other	10%	1%		9%	kg	571.9

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
39.02		Polymers of propylene or of other olefins, in primary forms.						
3902.10	00	- Polypropylene	10%	1%		9%	kg	575.11
3902.20	00	- Polyisobutylene	10%	1%		9%	kg	575.12
3902.30	00	- Propylene copolymers	10%	1%		9%	kg	575.13
3902.90	00	- Other	10%	1%		9%	kg	575.19
39.03		Polymers of styrene, in primary forms.						
		- Polystyrene:						
3903.11	00	- - Expansible	10%	1%		9%	kg	572.11
3903.19	00	- - Other	10%	1%		9%	kg	572.19
3903.20	00	- Styrene-acrylonitrile (SAN) copolymers	10%	1%		9%	kg	572.91
3903.30	00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	10%	1%		9%	kg	572.92
3903.90	00	- Other	10%	1%		9%	kg	572.99
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	10%	1%		9%	kg	573.11
		- Other poly (vinyl chloride):						
3904.21	00	- - Non-plasticised	10%	1%		9%	kg	573.12
3904.22	00	- - Plasticised	10%	1%		9%	kg	573.13
3904.30	00	- Vinyl chloride-vinyl acetate copolymers	10%	1%		9%	kg	573.91
3904.40	00	- Other vinyl chloride copolymers	10%	1%		9%	kg	573.92
3904.50	00	- Vinylidene chloride polymers	10%	1%		9%	kg	573.93
		- Fluoro-polymers:						
3904.61	00	- - Polytetrafluoroethylene	10%	1%		9%	kg	573.941
3904.69	00	- - Other	10%	1%		9%	kg	573.949
3904.90	00	- Other	10%	1%		9%	kg	573.99
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	10%	1%		9%	kg	575.911
3905.19	00	- - Other	10%	1%		9%	kg	575.912
		- Vinyl acetate copolymers:						
3905.21	00	- - In aqueous dispersion	10%	1%		9%	kg	575.913
3905.29	00	- - Other	10%	1%		9%	kg	575.919
3905.30	00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	10%	1%		9%	kg	575.921

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Other:						
3905.91	00	- - Copolymers	10%	1%		9%	kg	575.922
3905.99	00	- - Other	10%	1%		9%	kg	575.929
39.06		Acrylic polymers in primary forms.						
3906.10	00	- Poly (methyl methacrylate)	10%	1%		9%	kg	575.21
3906.90	00	- Other	10%	1%		9%	kg	575.29
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	10%	1%		9%	kg	574.11
3907.20	00	- Other polyethers	10%	1%		9%	kg	574.19
3907.30	00	- Epoxide resins	10%	1%		9%	kg	574.2
3907.40	00	- Polycarbonates	10%	1%		9%	kg	574.31
3907.50	00	- Alkyd resins	10%	1%		9%	kg	574.32
		- Poly (ethylene terephthalate)						
3907.61	00	- - Having a viscosity number of 78 ml/g or higher	10%	1%		9%	kg	574.33
3907.69	00	- - Other	10%	1%		9%	kg	574.33
3907.70	00	- Poly (lactic acid)	10%	1%		9%	kg	
		- Other polyesters:						
3907.91	00	- - Unsaturated	10%	1%		9%	kg	574.34
3907.99	00	- - Other	10%	1%		9%	kg	574.39
39.08		Polyamides in primary forms.						
3908.10	00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	10%	1%		9%	kg	575.31
3908.90	00	- Other	10%	1%		9%	kg	575.39
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.						
3909.10	00	- Urea resins; thiourea resins	10%	1%		9%	kg	575.41
3909.20	00	- Melamine resins	10%	1%		9%	kg	575.42
		- Other amino-resins						
3909.31	00	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	10%	1%		9%	kg	575.43
3909.39	00	- - Other	10%	1%		9%	kg	575.43
3909.40	00	- Phenolic resins	10%	1%		9%	kg	575.44
3909.50	00	- Polyurethanes	10%	1%		9%	kg	575.45
3910.00	00	Silicones in primary forms.	10%	1%		9%	kg	575.93

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.						
3911.10	00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	10%	1%		9%	kg	575.961
3911.90	00	- Other	10%	1%		9%	kg	575.969
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.						
		- Cellulose acetates:						
3912.11	00	- - Non-plasticised	10%	1%		9%	kg	575.51
3912.12	00	- - Plasticised	10%	1%		9%	kg	575.52
3912.20	00	- Cellulose nitrates (including collodions)	10%	1%		9%	kg	575.53
		- Cellulose ethers:						
3912.31	00	- - Carboxymethylcellulose and its salts	10%	1%		9%	kg	575.541
3912.39	00	- - Other	10%	1%		9%	kg	575.549
3912.90	00	- Other	10%	1%		9%	kg	575.59
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.						
3913.10	00	- Alginic acid, its salts and esters	10%	1%		9%	kg	575.94
3913.90	00	- Other	10%	1%		9%	kg	575.95
3914.00	00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	10%	1%		9%	kg	575.97
		II - WASTE, PARINGS AND SCRAP;						
		SEMI- MANUFACTURES; ARTICLES						
39.15		Waste, parings and scrap, of plastics.						
3915.10	00	- Of polymers of ethylene	10%	1%		9%	kg	579.1
3915.20	00	- Of polymers of styrene	10%	1%		9%	kg	579.2
3915.30	00	- Of polymers of vinyl chloride	10%	1%		9%	kg	579.3
3915.90	00	- Of other plastics	10%	1%		9%	kg	579.9

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	583.1
3916.20	00	- Of polymers of vinyl chloride	10%	1%		9%	kg	583.21
3916.90	00	- Of other plastics	10%	1%		9%	kg	583.9
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	10%	1%		9%	kg	581.1
		- Tubes, pipes and hoses, rigid:						
3917.21	00	- - Of polymers of ethylene	10%	1%		9%	kg	581.21
3917.22	00	- - Of polymers of propylene	10%	1%		9%	kg	581.22
3917.23	00	- - Of polymers of vinyl chloride	10%	1%		9%	kg	581.23
3917.29	00	- - Of other plastics	10%	1%		9%	kg	581.29
		- Other tubes, pipes and hoses:						
3917.31	00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	10%	1%		9%	kg	581.31
		- - Other, not reinforced or otherwise combined with other materials, without fittings:						
3917.32	10	- - - Electrical conduits and other piping, of PVC	20%	1%		9%	kg	581.41
3917.32	20	- - - Garden hose	Free	1%		5%	kg	581.42
3917.32	90	- - - Other	20%	1%		9%	kg	581.49
		- - Other, not reinforced or otherwise combined with other materials, with fittings:						
3917.33	10	- - - Garden hose	Free	1%		5%	kg	581.51
3917.33	90	- - - Other	20%	1%		9%	kg	581.59
3917.39	00	- - Other	20%	1%		9%	kg	581.6
3917.40	00	- Fittings	20%	1%		9%	kg	581.7
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:						
3918.10	10	- - - Tiles	10%	1%		9%	kg	893.311
3918.10	90	- - - Other	10%	1%		9%	kg	893.312

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3918.90	00	- Of other plastics:						
3918.90	10	- - - Tiles	10%	1%		9%	kg	893.313
3918.90	90	- - - Other	10%	1%		9%	kg	893.319
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.						
3919.10	00	- In rolls of a width not exceeding 20 cm	10%	1%		9%	kg	582.11
3919.90	00	- Other:						
3919.90	10	- - - Having the characteristics of articles ready for use, or marked for cutting into such articles	10%	1%		9%	kg	582.191
3919.90	90	- - - Other	10%	1%		9%	kg	582.199
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.						
3920.10	00	- Of polymers of ethylene	10%	1%		9%	kg	582.21
3920.20	00	- Of polymers of propylene	10%	1%		9%	kg	582.22
3920.30	00	- Of polymers of styrene	10%	1%		9%	kg	582.23
		- Of polymers of vinyl chloride:						
3920.43	00	- - Containing by weight not less than 6% of plasticisers.	10%	1%		9%	kg	582.24
3920.49	00	- - Other	10%	1%		9%	kg	582.25
		- Of acrylic polymers:						
3920.51	00	- - Of poly (methyl methacrylate)	10%	1%		9%	kg	582.251
3920.59	00	- - Other	10%	1%		9%	kg	582.259
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:						
3920.61	00	- - Of polycarbonates	10%	1%		9%	kg	582.261
3920.62	00	- - Of poly (ethylene terephthalate)	10%	1%		9%	kg	582.262
3920.63	00	- - Of unsaturated polyesters	10%	1%		9%	kg	582.263
3920.69	00	- - Of other polyesters	10%	1%		9%	kg	582.269
		- Of cellulose or its chemical derivatives:						
3920.71	00	- - Of regenerated cellulose	10%	1%		9%	kg	582.281
3920.73	00	- - Of cellulose acetate	10%	1%		9%	kg	582.282
3920.79	00	- - Of other cellulose derivatives	10%	1%		9%	kg	582.289
		- Of other plastics:						
3920.91	00	- - Of poly (vinyl butyral)	10%	1%		9%	kg	582.291
3920.92	00	- - Of polyamides	10%	1%		9%	kg	582.292
3920.93	00	- - Of amino-resins	10%	1%		9%	kg	582.293

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
3920.94	00	- - Of phenolic resins	10%	1%		9%	kg	582.294
3920.99	00	- - Of other plastics	10%	1%		9%	kg	582.299
39.21		Other plates, sheets, film, foil and strip, of plastics.						
		- Cellular:						
3921.11	00	- - Of polymers of styrene	10%	1%		9%	kg	582.911
3921.12	00	- - Of polymers of vinyl chloride	10%	1%		9%	kg	582.912
3921.13	00	- - Of polyurethanes	10%	1%		9%	kg	582.913
3921.14	00	- - Of regenerated cellulose	10%	1%		9%	kg	582.914
3921.19	00	- - Of other plastics	10%	1%		9%	kg	582.919
3921.90	00	- Other	10%	1%		9%	kg	582.99
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:						
3922.10	10	- - - Baths, shower-baths	10%	1%		9%	kg	893.211
3922.10	20	- - - Sinks and wash-basins	10%	1%		9%	kg	893.212
3922.20	00	- Lavatory seats and covers	10%	1%		9%	kg	893.213
3922.90	00	- Other	10%	1%		9%	kg	893.219
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.						
3923.10	00	- Boxes, cases, crates and similar articles:						
3923.10	10	- - - Egg boxes	10%	1%		9%	kg	893.191
3923.10	90	- - - Other	10%	1%		9%	kg	893.192
		- Sacks and bags (including cones):						
3923.21	00	- - Of polymers of ethylene	10%	1%		9%	kg	893.111
3923.29	00	- - Of other plastics	10%	1%		9%	kg	893.119
3923.30	00	- Carboys, bottles, flasks and similar articles:						
3923.30	10	- - - Bottles	10%	1%		9%	kg	893.193
3923.30	90	- - - Other	10%	1%		9%	kg	893.194
3923.40	00	- Spools, cops, bobbins and similar supports	10%	1%		9%	kg	893.195
3923.50	00	- Stoppers, lids, caps and other closures:						
3923.50	10	- - - Lids and caps	10%	1%		9%	kg	893.196
3923.50	90	- - - Other	10%	1%		9%	kg	893.197
3923.90	00	- Other:						
3923.90	10	- - - Cups, other than tableware of	10%	1%		9%	kg	893.198

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		heading 39.24						
3923.90	90	- - - Other	10%	1%		9%	kg	893.199
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.						
3924.00	00	- Tableware and kitchenware:						
3924.10	10	- - - Cups, forks, knives, plates, spoons and tumblers	10%	1%		9%	kg	893.321
3924.10	20	- - - Drinking straws	10%	1%		9%	kg	893.322
3924.10	90	- - - Other	10%	1%		9%	kg	893.323
		- Other:						
3924.90	10	- - - Ashtrays, buckets, coat-hangers and dustbins	10%	1%		9%	kg	893.324
3924.90	20	- - - Flower pots	10%	1%		9%	kg	893.325
3924.90	90	- - - Other	15%	1%		9%	kg	893.329
39.25		Builders' ware of plastics, not elsewhere specified or included.						
3925.10	00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:						
3925.10	10	- - - Tanks	15%	1%		9%	kg	893.291
3925.10	90	- - - Other	15%	1%		9%	kg	893.292
3925.20	00	- Doors, windows and their frames and thresholds for doors	15%	1%		9%	kg	893.293
3925.30	00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	1%		9%	kg	893.294
3925.30	00	[100] – Hurricane shutters (plastic)	Free	1%	1%	4%	kg	
3925.90	00	- Other:						
3925.90	10	- - - Structural elements used in ceilings or roofs	15%	1%		9%	kg	893.295
3925.90	20	- - - Gutters	15%	1%		9%	kg	893.296
3925.90	90	- - - Other	15%	1%		9%	kg	893.299
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14						
3926.10	00	- Office or school supplies	15%	1%		9%	kg	893.94
3926.20	00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	15%	1%		9%	kg	848.21
3926.30	00	- Fittings for furniture, coachwork or the like	15%	1%		9%	kg	893.95
3926.40	00	- Statuettes and other ornamental articles	15%	1%		9%	kg	893.991
3926.90	00	- Other:						
3926.90	10	- - - Articles for use in laboratories	15%	1%		9%	kg	893.992
3926.90	20	- - - Transmission, conveyor and	15%	1%		9%	kg	893.993

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		elevator belts						
3926.90	30	- - - Beads, bolts, screws and washers	15%	1%		9%	kg	893.994
3926.90	40	- - - Covers for electrical switches and outlets and similar articles	15%	1%		9%	kg	893.995
3926.90	50	- - - Corners for suitcases, fasteners for handbags; handles	15%	1%		9%	kg	893.996
3926.90	60	- - - Handcuffs	15%	1%		9%	kg	893.997
3926.90	70	- - - Motor vehicle licence plates	15%	1%		9%	kg	893.998
3926.90	90	- - - Other	15%	1%		9%	kg	893.999

CHAPTER 40**RUBBER AND ARTICLES THEREOF****Notes.**

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.						
4001.10	00	- Natural rubber latex, whether or not pre-vulcanized	10%	1%		9%	kg	231.1
		- Natural rubber in other forms:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4001.21	00	- - Smoked sheets	10%	1%		9%	kg	231.21
4001.22	00	- - Technically specified natural rubber (TSNR)	10%	1%		9%	kg	231.25
4001.29	00	- - Other	10%	1%		9%	kg	231.29
4001.30	00	- Balata, gutta-percha, guayule, chicle and similar natural gums	10%	1%		9%	kg	231.3
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.						
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):						
4002.11	00	- - Latex	10%	1%		9%	kg	232.11
4002.19	00	- - Other	10%	1%		9%	kg	232.119
4002.20	00	- Butadiene rubber (BR)	10%	1%		9%	kg	232.12
		- Isobutene-isoprene (butyl) rubber (IIR); halo- isobutene-isoprene rubber (CIIR or BIIR):						
4002.31	00	- - Isobutene-isoprene (butyl) rubber (IIR)	10%	1%		9%	kg	232.131
4002.39	00	- - Other	10%	1%		9%	kg	232.139
		- Chloroprene (chlorobutadiene) rubber (CR):						
4002.41	00	- - Latex	10%	1%		9%	kg	232.141
4002.49	00	- - Other	10%	1%		9%	kg	232.149
		- Acrylonitrile-butadiene rubber (NBR):						
4002.51	00	- - Latex	10%	1%		9%	kg	232.151
4002.59	00	- - Other	10%	1%		9%	kg	232.159
4002.60	00	- Isoprene rubber (IR)	10%	1%		9%	kg	232.16
4002.70	00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	10%	1%		9%	kg	232.17
4002.80	00	- Mixtures of any product of heading 40.01 with any product of this heading	10%	1%		9%	kg	232.18
		- Other:						
4002.91	00	- - Latex	10%	1%		9%	kg	232.191
4002.99	00	- - Other	10%	1%		9%	kg	232.199
4003 .00	00	Reclaimed rubber in primary forms or in plates, sheets or strip.	10%	1%		9%	kg	232.21
4004 .00	00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10%	1%		9%	kg	232.22

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.						
4005.10	00	- Compounded with carbon black or silica	10%	1%		9%	kg	621.11
4005.20	00	- Solutions; dispersions other than those of subheading 4005.10	10%	1%		9%	kg	621.12
		- Other:						
4005.91	00	- - Plates, sheets and strip:						
4005.91	10	- - - Sheets for tyre repair	10%	1%		9%	kg	621.191
4005.91	90	- - - Other	10%	1%		9%	kg	621.192
4005.99	00	- - Other	10%	1%		9%	kg	621.199
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	10%	1%		9%	kg	621.21
4006.90	00	- Other	10%	1%		9%	kg	621.29
4007.00	00	Vulcanised rubber thread and cord.	10%	1%		9%	kg	621.31
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.						
		- Of cellular rubber:						
4008.11	00	- - Plates, sheets and strip	10%	1%		9%	kg	621.321
4008.19	00	- - Other	10%	1%		9%	kg	621.329
		- Of non-cellular rubber:						
4008.21	00	- - Plates, sheets and strip	10%	1%		9%	kg	621.331
4008.29	00	- - Other	10%	1%		9%	kg	621.339
40.09		Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).						
		- Not reinforced or otherwise combined with other materials:						
4009.11	00	- - Without fittings	10%	1%		9%	kg	621.46
4009.12	00	- - With fittings	10%	1%		9%	kg	621.461
		- Reinforced or otherwise combined only with metal:						
4009.21	00	- - Without fittings	10%	1%		9%	kg	621.463
4009.22	00	- - With fittings	10%	1%		9%	kg	621.45
		- Reinforced or otherwise combined only with textile materials:						
4009.31	00	- - Without fittings	10%	1%		9%	kg	621.46
4009.32	00	- - With fittings	10%	1%		9%	kg	621.47

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Reinforced or otherwise combined with other materials:						
4009.41	00	- - Without fittings	10%	1%		9%	kg	621.48
4009.42	00	- - With fittings	10%	1%		9%	kg	621.49
40.10		Conveyor or transmission belts or belting, of vulcanized rubber.						
		- Conveyor belts or belting:						
4010.11	00	- - Reinforced only with metal	10%	1%		9%	kg	629.21
4010.12	00	- - Reinforced only with textile materials	10%	1%		9%	kg	629.22
4010.19	00	- - Other	10%	1%		9%	kg	629.24
		- 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	10%	1%		9%	kg	629.251
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	10%	1%		9%	kg	629.261
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	10%	1%		9%	kg	629.271
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	10%	1%		9%	kg	629.281
4010.35	00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%	1%		9%	kg	629.291
4010.36	00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%	1%		9%	kg	629.31
4010.39	00	- - Other	10%	1%		9%	kg	629.39
40.11		New pneumatic tyres, of rubber.						
4011.10	00	- Of a kind used on motor cars (including station wagons and racing cars)	10%	1%	5%	9%	kg/2u	625.1
4011.20	00	- Of a kind used on buses or lorries	10%	1%	5%	9%	kg/2u	625.2
4011.30	00	- Of a kind used on aircraft	10%	1%	5%	9%	kg/2u	625.3
4011.40	00	- Of a kind used on motorcycles	10%	1%	5%	9%	kg/2u	625.41
4011.50	00	- Of as kind used on bicycles	10%	1%	5%	9%	kg/2u	625.42
4011.70	00	- Of a kind used on agricultural or forestry vehicles and machines	10%	1%	5%	9%	kg/u	625.529

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4011.80	00	- Of a kind used on construction, mining or industrial handling vehicles and machines	10%	1%	5%	9%	kg/u	625.529
4011.90	00	- Other	10%	1%	5%	9%	kg/u	625.529
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)	10%	1%	5%	9%	kg/u	625.925
4012.12	00	- - Of a kind used on buses or lorries	10%	1%	5%	9%	kg/u	625.926
4012.13	00	- - Of a kind used on aircraft	10%	1%	5%	9%	kg/u	625.923
4012.19	00	- - Other	10%	1%	5%	9%	kg/u	625.927
		- Used pneumatic tyres:						
4012.20	10	- - - For retreading and remoulding	10%	1%	5%	9%	kg/u	625.931
4012.20	90	- - - Other	10%	1%	5%	9%	kg/u	625.939
4012.90	00	- Other	10%	1%	5%	9%	kg/u	625.94
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:						
4013.10	10	- - - Of a kind used on motor cars (including station wagons and racing cars)	15%	1%		9%	kg/u	625.911
4013.10	90	- - - Of a kind used on buses or lorries	15%	1%		9%	kg/u	625.912
4013.20	00	- Of a kind used on bicycles	15%	1%		9%	kg/u	625.913
4013.90	00	- Other:						
4013.90	10	- - - Of a kind used on motor cycles	15%	1%		9%	kg/u	625.914
4013.90	90	- - - Other	15%	1%		9%	kg/u	625.919
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.						
4014.10	00	- Sheath contraceptives	Free	1%		5%	kg/u	629.11
4014.90	00	- Other	Free	1%		5%	kg/u	629.19
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.						
		- Gloves, mittens and mitts:						
4015.11	00	- - Surgical	Free	1%		5%	kg/2u	848.221
4015.19	00	- - Other	10%	1%		9%	kg/2u	848.229

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4015.90	00	- Other:						
4015.90	10	- - - Articles of apparel	10%	1%		9%	kg	848.291
4015.90	90	- - - Other	10%	1%		9%	kg	848.299
40.16		Other articles of vulcanized rubber other than hard rubber.						
4016.10		- Of cellular rubber	10%	1%		9%	kg	629.92
		- Other:						
4016.91	00	- - Floor coverings and mats	10%	1%		9%	kg	629.991
4016.92	00	- - Erasers	10%	1%		9%	kg	629.992
4016.93	00	- - Gaskets, washers and other seals	10%	1%		9%	kg	629.993
4016.94	00	- - Boat or dock fenders, whether or not inflatable	10%	1%		9%	kg	629.994
4016.95	00	- - Other inflatable articles	10%	1%		9%	kg	629.995
4016.99	00	- - Other:						
4016.99	10	- - - Rubber bands	10%	1%		9%	kg	629.996
4016.99	90	- - - Other	10%	1%		9%	kg	629.999
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	10%	1%		9%	kg	629.911
4017.00	20	- - - Articles of hard rubber	10%	1%		9%	kg	629.912

SECTION VIII

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

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	Free	1%		5%	kg	211.21
4101.50	00	- Whole hides and skins, of a weight exceeding 16 kg	Free	1%		5%	kg	211.211
4101.90	00	- Other, including butts, bends and bellies	Free	1%		5%	kg	211.212

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	Free	1%		5%	kg	211.6
		- Without wool on:						
4102.21	00	- - Pickled	Free	1%		5%	kg	211.71
4102.29	00	- - Other	Free	1%		5%	kg	211.79
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	Free	1%		5%	kg	211.991
4103.30	00	- Of swine	Free	1%		5%	kg	211.992
4103.90	00	- Other	Free	1%		5%	kg	211.999
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	15%	1%		9%	kg	611.418
4104.19	00	- - Other	15%	1%		9%	kg	611.47
		- In the dry state (crust):						
4104.41	00	- - Full grains, unsplit; grain splits	15%	1%		9%	kg	611.422
4104.49	00	- - Other	15%	1%		9%	kg	611.45
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)	15%	1%		9%	kg	611.51
4105.30	00	- In the dry state (crust)	15%	1%		9%	kg	611.521
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)	15%	1%		9%	kg	611.613

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4106.22	00	- - In the dry state (crust)	15%	1%		9%	kg	611.614
		- Of swine:						
4106.31	00	- - In the wet state (including wet-blue)	15%	1%		9%	kg	611.615
4106.32	00	- - In the dry state (crust)	15%	1%		9%	kg	611.63
4106.40	00	- Of reptiles	15%	1%		9%	kg	611.64
		- Other:						
4106.91	00	- - In the wet state (including wet-blue)	15%	1%		9%	kg	611.65
4106.92	00	- - In the dry state (crust)	15%	1%		9%	kg	611.66
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.						
		- Whole hides and skins:						
4107.11	00	- - Full grains, unsplit	15%	1%		9%	kg	611.711
4107.12	00	- - Grain splits	15%	1%		9%	kg	611.72
4107.19	00	- - Other	15%	1%		9%	kg	611.73
		- Other, including sides:						
4107.91	00	- - Full grains, unsplit	15%	1%		9%	kg	611.74
4107.92	00	- - Grain splits	15%	1%		9%	kg	611.75
4107.99	00	- - Other	15%	1%		9%	kg	611.799
[41.08]		Deleted						
[41.09]		Deleted						
[41.10]		Deleted						
[41.11]		Deleted						
4112.00	00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	15%	1%		9%	kg	611.31
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	15%	1%		9%	kg	611.41
4113.20	00	- Of swine	15%	1%		9%	kg	611.42
4113.30	00	- Of reptiles	15%	1%		9%	kg	611.43
4113.90	00	- Other	15%	1%		9%	kg	611.49

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.						
4114.10	00	- Chamois (including combination chamois) leather	15%	1%		9%	kg	611.51
4114.20	00	- Patent leather and patent laminated leather; metallised leather	15%	1%		9%	kg	611.52
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	15%	1%		9%	kg	611.53
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	15%	1%		9%	kg	611.54

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

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4201.00	00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	15%	1%		9%	kg	612.2
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.						
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:						
4202.11	00	- - With outer surface of leather or of composition leather:						
4202.11	10	- - - Suit-cases and brief-cases	15%	1%		9%	kg /u	831.211
4202.11	90	- - - Other	15%	1%		9%	kg /u	831.219
4202.12	00	- - With outer surface of plastics or of textile materials:						
4202.12	10	- - - Suit-cases	15%	1%		9%	kg /u	831.221
4202.12	20	- - - Brief-cases	15%	1%		9%	kg /u	831.222
4202.12	90	- - - Other	15%	1%		9%	kg /u	831.229
4202.19	00	- - Other	15%	1%		9%	kg /u	831.29
		- Handbags, whether or not with shoulder strap, including those without handle:						
4202.21	00	- - With outer surface of leather or of composition leather:	15%	1%		9%	kg /u	831.12

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4202.22	00	- - With outer surface of sheeting of plastics or of textile materials:	15%	1%		9%	kg /u	831.14
4202.29	00	- - Other	15%	1%		9%	kg /u	831.19
		- 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:						
4202.31	10	- - - Purses, spectacle cases and wallets	15%	1%		9%	kg /u	831.911
4202.31	90	- - - Other	15%	1%		9%	kg /u	831.912
4202.32	00	- - With outer surface of sheeting of plastics or of textile materials:						
4202.32	10	- - - Purses, spectacle cases and wallets	15%	1%		9%	kg /u	831.913
4202.32	90	- - - Other	15%	1%		9%	kg /u	831.914
4202.39	00	- - Other	15%	1%		9%	kg /u	831.919
		- Other:						
4202.90	00	- - With outer surface of leather or of composition leather:						
4202.91	10	- - - Travelling bags and tote bags	15%	1%		9%	kg /u	831.991
4202.91	90	- - - Other	15%	1%		9%	kg /u	831.991
		- - With outer surface of sheeting of plastics or of textile materials:						
4202.92	10	- - - Travelling bags and tote bags	15%	1%		9%	kg /u	831.992
4202.92	90	- - - Other	15%	1%		9%	kg /u	831.992
4202.99	00	- - Other	15%	1%		9%	kg /u	831.999
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.						
4203.10	00	- Articles of apparel	15%	1%		9%	kg	848.11
		- Gloves, mittens and mitts:						
4203.21	00	- - Specially designed for use in sports	15%	1%		9%	2 u	894.77
4203.29	00	- - Other:						
4203.29	10	- - - Industrial gloves	15%	1%		9%	2 u	848.121
4203.29	90	- - - Other	15%	1%		9%	2 u	848.129
4203.30	00	- Belts and bandoliers	15%	1%		9%	kg	848.13
4203.40	00	- Other clothing accessories	15%	1%		9%	kg	848.19
[42.04]		Deleted						
4205.00	00	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 appliances or for other technical uses	15%	1%		9%	kg	612.1
4205.00	90	- - - Other	15%	1%		9%	kg	612.9

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4206.00	00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	15%	1%		9%	kg	

CHAPTER 43**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF****Notes.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.						
4301.10	00	- Of mink, whole, with or without head, tail or paws	10%	1%		9%	kg	212.1

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	212.22
4301.60	00	- Of fox, whole, with or without head, tail or paws	10%	1%		9%	kg	212.25
4301.80	00	- Other furskins, whole, with or without head, tail or paws	10%	1%		9%	kg	212.29
4301.90	00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10%	1%		9%	kg	212.3
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.						
		- Whole skins, with or without head, tail or paws, not assembled:						
4302.11	00	- - Of mink	10%	1%		9%	kg	613.11
4302.19	00	- - Other	10%	1%		9%	kg	613.19
4302.20	00	- Heads, tails, paws and other pieces or cuttings, not assembled	10%	1%		9%	kg	613.2
4302.30	00	- Whole skins and pieces or cuttings thereof, assembled	10%	1%		9%	kg	613.3
43.03		Articles of apparel, clothing accessories and other articles of fur skin.						
4303.10	00	- Articles of apparel and clothing accessories	10%	1%		9%	kg	848.311
4303.90	00	- Other:						
4303.90	10	- - - Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	10%	1%		9%	kg	848.312
4303.90	90	- - - Other	10%	1%		9%	kg	848.319
4304.00	00	Artificial fur and articles thereof.						
4304.00	10	- - - Artificial fur	10%	1%		9%	kg	848.321
4304.00	20	- - - Articles	10%	1%		9%	kg	848.322

SECTION IX

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

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

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

Subheading Notes.

1. For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, to 4412.99, the expression “tropical wood” means one of the following types of wood: Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Additional Note.

1. The unit for tariff items 4418.50.10 and 4418.50.20 is: kg and 1,000 shingles.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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:	15%	1%		9%	kg	245.01
4401.11	00	--Coniferous	15%	1%		9%	kg	
4401.12	00	--Non-coniferous	15%	1%		9%	kg	
		- Wood in chips or particles:						
4401.21	00	- - Coniferous	15%	1%		9%	kg	246.11
4401.22	00	- - Non-coniferous	15%	1%		9%	kg	246.15
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:	15%	1%		9%	kg	246.2
4401.31	00	- - Wood pellets	15%	1%		9%	kg	246.2
4401.39	00	- - Other	15%	1%		9%	kg	246.2
4401.40	00	-Sawdust and wood waste and scrap, not agglomerated						
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4402.10	00	- Of bamboo	15%	1%		9%	kg	
4402.90	00	- Other	15%	1%		9%	kg	
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
		- Treated with paint, stains, cresote or other preservatives						
4403.11	00	- - coniferous	5%	1%		10%		247.31
4403.12	00	--Non-coniferous	5%	1%		10%		
		- Other, coniferous:						
4403.21	00	--Of pine (<i>Pinus</i> spp), of which any cross-sectional dimension is 15cm or more	5%	1%		10%		
4403.22	00	-- Of pine (<i>PINUS</i> SPP), other	5%	1%		10%		
4403.23	00	--Of fir (<i>Abies</i> spp) and spruce (<i>Picea</i> spp), of which any cross-sectional dimension is 15cm or more	5%	1%		10%		
4403.24	00	--Of fir (<i>Abies</i> spp) and spruce (<i>Picea</i> spp), other	5%	1%		10%		247.32
4403.26	00	--Other	5%	1%		10%		247.4
		- Other, of tropical wood:						
4403.41	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	1%		10%		247.511
4403.49	00	- - Other:						
4403.49	10	- - - Mahogany	5%	1%		10%		247.512
4403.49	90	- - - Other	5%	1%		10%		247.519
		- Other:						
4403.91	00	- - Of oak (<i>Quercus</i> spp.)	5%	1%		10%		247.521
4403.93	00	- - Of beech (<i>Fagus</i> spp.), of which any cross-sectional dimension is 15cm or more	5%	1%		10%		247.522
4403.94	00	- - Of beech (<i>Fagus</i> spp), other						
4403.95	00	- - Of birch (<i>Betula</i> spp), of which any cross-sectional dimension is 15cm or more	5%	1%		10%		247.523
4403.96	00	--Of birch(<i>betula</i> spp), other						
4403.97	00	--Of poplar and aspen(<i>populus</i> spp)						
4403.98	00	--Of eucalyptus(<i>Eucalyptus</i> spp)						
4403.99	90	- - Other	5%	1%		10%		247.529

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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:						
4404.10	10	- - - Split poles, piles, pickets, stakes and sticks	15%	1%		9%		634.911
4404.10	90	- - - Other	15%	1%		9%		634.912
4404.20	00	- Non-coniferous:						
4404.20	10	- - - Split poles, piles, pickets, stakes and sticks, of greenheart	15%	1%		9%		634.913
4404.20	20	- - - Split poles, piles, pickets, stakes and sticks, of other wood	15%	1%		9%		634.914
4404.20	90	- - - Other	15%	1%		9%		634.919
4405.00	00	Wood wool; wood flour.	15%	1%		9%		634.93
44.06		Railway or tramway sleepers (cross-ties) of wood.						
		- Not impregnated	15%	1%		9%		248.11
4406.11	00	- Coniferous	15%	1%		9%		248.19
4406.12	00	--Non-coniferous						
		-Other:						
4406.91	00	--Coniferous	15%	1%		9%		
4406.92	00	--Non-coniferous	15%	1%		9%		
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.						
		- Coniferous:						
4407.11	00	- - Of pine (<i>Pinus</i> spp)						248.21
4407.11	10	---Pitch-pine	5%	1%		10%		
4407.11	20	- - - Caribbean cedar (<i>Cedrela odorata</i>)	5%	1%		10%		248.45
4407.11	90	- - - Other, coniferous	5%	1%		10%		248.29
4407.12	00	--Of fir(<i>Abies</i> spp) and spruce <i>Picea</i> spp)						
4407.19	00	-- Other						
		- Of tropical wood:						
4407.21	00	- - Mahogany (<i>swietenia</i> spp.)	5%	1%		10%		248.41
4407.22	00	- - Virola, Imbuia and Balsa	5%	1%		10%		248.42
4407.25	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	1%		10%		248.43

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4407.26	00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5%	1%		10%		248.44
4407.27	00	-- Sapelli	5%	1%		10%		
4407.28	00	-- Iroko	5%	1%		10%		
4407.29	00	-- Other	5%	1%		10%		
		- Other:						
4407.91	00	-- Of oak (<i>Quercus</i> spp.)	5%	1%		10%		248.491
4407.92	00	-- Of beech (<i>Fagus</i> spp.)	5%	1%		10%		248.492
4407.93	00	-- Of maple (<i>Acer</i> spp.)	5%	1%		10%		
4407.94	00	-- Of cherry (<i>Prunus</i> spp.)	5%	1%		10%		
4407.95	00	-- Of ash (<i>Fraxinus</i> spp.)	5%	1%		10%		
4407.96	00	--Of birch (<i>Betula</i> spp)	5%	1%		10%		
4407.97	0	-- Of poplar and aspen (<i>Populus</i> spp)						
4407.99	0	-- Other:						
4407.99	10	--- Greenheart	5%	1%		10%		248.46
4407.99	20	--- Mora	5%	1%		10%		248.47
4407.99	90	--- Other	5%	1%		10%		248.48
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	0	- Coniferous:						
4408.10	10	--- Veneer sheets and sheets for plywood	15%	1%		9%		634.111
4408.10	90	--- Other	15%	1%		9%		634.119
		- Of tropical wood:						
4408.31	0	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	1%		9%		634.121
4408.39	0	-- Other:						
4408.39	10	--- Veneer sheets and sheets for plywood	15%	1%		9%		634.122
4408.39	90	--- Other	15%	1%		9%		634.123
4408.90	0	- Other	15%	1%		9%		634.129

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	0	- Coniferous:						
4409.10	10	- - - Pitch-pine	5%	1%		10%		248.31
4409.10	20	- - - Caribbean cedar (<i>Cedrela odorata</i>)	5%	1%		10%		248.51
4409.10	90	- - - Other	5%	1%		10%		248.39
		- Non-coniferous:						
4409.21	00	- - Of bamboo	5%	1%		10%		
4409.22	00	-- Of tropical wood	5%	1%		10%		
4409.29	00	- - Other:	5%	1%		10%		
4409.29	20	- - - Greenheart	5%	1%		10%		248.52
4409.29	30	- - - Mahogany	5%	1%		10%		248.53
4409.29	40	- - - Mora	5%	1%		10%		248.54
4409.29	90	- - - Other	5%	1%		10%		248.59
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%	1%		10%	kg/m ³	
4410.12	00	- - Oriented strand board (OSB)	5%	1%		10%	kg/m ³	
4410.19	00	- - Other	5%	1%		10%	kg/m ³	
4410.90	00	- Other	5%	1%		10%	kg/m ³	
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%	1%		10%	kg	
4411.13	00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	1%		10%	kg	
4411.14	00	- - Of a thickness exceeding 9 mm	5%	1%		10%	kg	
		- Other:						
4411.92	00	- - Of a density exceeding 0.8 g/cm ²	5%	1%		10%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4411.93	00	- - Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ²	5%	1%		10%	kg	
4411.94	00	- - Of a density not exceeding 0.5 g/cm ²	5%	1%		10%	kg	
44.12		Plywood, veneered panels and similar laminated wood.						
4412.10	00	- Of bamboo	15%	1%		9%	kg/m ³	
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:						
4412.31	00	- - With at least one outer ply of tropical wood	15%	1%		9%	kg/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), beech(Fagus spp), birch (Betula spp), cherry (Prunus spp), chestnut (Castanea spp), elm (Ulmus spp), eucalyptus (Eucalyptus spp), hickory (Carya spp), horse chestnut (Aesculus spp), lime (Tilia spp), maple (Acer spp), oak (Quercus spp), plane tree (Platanus spp), poplar and aspen(Populus spp), robina (Robina spp), tulipwood (Liriodendron spp), or walnut(Juglans spp)	15%	1%		9%		634.319
4412.34	00	--Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33						
4412.39	00	- - Other with both outer plies of coniferous wood	15%	1%		9%		
		- Other:						
4412.94	00	- - Blockboard, laminboard and battenboard	15%	1%		9%		
4412.99	00	- - Other	15%	1%		9%		
4413.00	00	Densified wood, in blocks, plates, strips or profile	15%	1%		9%		634.21
4414.00	00	Wooden frames for paintings, photographs, mirrors or similar objects.	15%	1%		9%		635.41
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.						
4415.10	00	- Cases, boxes, crates, drums and similar packings; cable-drums	15%	1%		9%		635.11
4415.20	00	- Pallets, box pallets and other load boards; pallet collars	15%	1%		9%		635.12

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.						
4416.00	10	- - - Casks, barrels and puncheons, of oak	15%	1%		9%		635.21
4416.00	90	- - - Other	15%	1%		9%		635.29
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.						
4417.00	10	- - - Handles for axes, brooms, mops, files, hammers, hoes, picks, rakes and shovels	15%	1%		9%		635.911
4417.00	20	- - - Tools, tool bodies and other tool handles	15%	1%		9%	kg/u	635.912
4417.00	30	- - - Broom or brush bodies	15%	1%		9%	kg/u	635.913
4417.00	90	- - - Other	15%	1%		9%	kg/u	635.919
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.						
4418.10	0	- Windows, French-windows and their frames	15%	1%		9%	kg	635.31
4418.20	0	- Doors and their frames and thresholds	15%	1%		9%	kg	635.32
4418.40	00	- Shuttering for concrete constructional work	15%	1%		9%	kg	635.392
4418.40	00	[100] – Hurricane shutters (wooden)	Free	1%	1%	4%	kg	
		- Shingles and shakes:						
4418.50	10	- - - Shingles	15%	1%		9%	Note 1	635.331
4418.50	20	- - - Shakes	15%	1%		9%	Note 1	635.332
4418.6	00	- Posts and beams	15%	1%		9%	Note 1	635.332
		- Assembled flooring panels:						
4418.73	00	-- Of bamboo or with at least the top layer(wear layer) of bamboo						
4418.74	00	- -Other for mosaic floors	15%	1%		9%	kg	
4418.75	00	- - Other, multilayer	15%	1%		9%	kg	635.399
4418.79	00	- - Other:						
4418.79	10	- - - Parquet panels	15%	1%		9%	kg	
4418.79	90	- - - Other	15%	1%		9%	kg	
		- Other:	15%	1%		9%	kg	635.399
4418.91	0	- - Of bamboo	15%	1%		9%	kg	
4418.99	0	- - - Other	15%	1%		9%	kg	
44.19		Tableware and kitchenware, of wood.	15%	1%		9%	kg	635.42
		-Of bamboo :						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4419.11	0	--Bread board, chopping board and similar boards						
4419.12	0	-- Chopsticks						
4419.19	0	-- Other						
4419.90	0	-Other						
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; wooden articles of furniture not falling in Chapter 94.						
4420.10	0	- Statuettes and other ornaments, of wood:						
4420.10	10	- - - Wall plaques	15%	1%		9%	kg	635.491
4420.10	90	- - - Other	15%	1%		9%	kg	635.492
4420.90	0	- Other:						
4420.90	10	- - - Wood marquetry and inlaid wood	15%	1%		9%	kg/m ³	635.493
4420.90	90	- - - Other	15%	1%		9%	kg	635.499
44.21		Other articles of wood.						
4421.10	0	- Clothes hangers	15%	1%		9%	kg	635.991
		- Other:						
4421.91	0	-- Of bamboo						
4421.99	0	--Other:						
4421.99	10	- - - Spools, cops, bobbins, sewing thread reels and the like, of turned wood	15%	1%		9%	kg	635.992
4421.99	20	- - - Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	15%	1%		9%	kg	635.993
4421.99	30	- - - Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins	15%	1%		9%	kg	635.994
4421.99	40	- - - Capacity measures; ladders and steps	15%	1%		9%	kg	635.995
4421.99	50	- - - Match splints	15%	1%		9%	kg	635.996
4421.99	90	- - - Other	15%	1%		9%	kg	635.999

CHAPTER 45

CORK AND ARTICLES OF CORK

Note.

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.						
4501.10	00	- Natural cork, raw or simply prepared	10%	1%		9%	kg	244.03
4501.90	00	- Other	10%	1%		9%	kg	224.04
4502.00	00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	10%	1%		9%	kg	244.02
45.03		Articles of natural cork.						
4503.10	00	- Corks and stoppers:						
4503.10	10	- - - Corks	10%	1%		9%	kg	633.111
4503.10	20	- - - Stoppers including blanks with rounded edges	10%	1%		9%	kg	633.112
4503.90	00	- Other:						
4503.90	10	- - - Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	10%	1%		9%	kg	633.191
4503.90	20	- - - Bath, table, typewriter and other mats	10%	1%		9%	kg	633.192
4503.90	30	- - - Lifebouys	10%	1%		9%	kg	633.193
4503.90	90	- - - Other	10%	1%		9%	kg	633.199
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	10%	1%		9%	kg	633.21
4504.90	00	- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4504.90	20	- - - Bottle corks and stoppers	10%	1%		9%	kg	633.292
4504.90	90	- - - Other articles of agglomerated cork	10%	1%		9%	kg	633.299

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg	
4601.22	00	- - Of rattan	15%	1%		9%	kg	
4601.29	00	- - Other	15%	1%		9%	kg	
		- Other:						
4601.92	00	- - Of bamboo	15%	1%		9%	kg	
4601.93	00	- - Of rattan	15%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4601.94	00	- - Of other vegetable materials:						
4601.94	10	- - - Straw envelopes for bottles	15%	1%		9%	kg	899.791
4601.94	90	- - - Other	15%	1%		9%	kg	899.792
4601.99	00	- - Other	15%	1%		9%	kg	899.799
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	15%	1%		9%	kg	
4602.12	00	- - Of rattan	15%	1%		9%	kg	
4602.19	00	- - Other:						
4602.19	10	- - - Handbags	15%	1%		9%	kg/u	899.711
4602.19	90	- - - Other	15%	1%		9%	kg	899.712
4602.90	00	- Other	15%	1%		9%	kg	899.719

SECTION X

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

CHAPTER 47

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

Note.

1. For the purposes of heading 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20⁰ C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4701.00	00	Mechanical wood pulp.	5%	1%		10%	kg	251.2
4702.00	00	Chemical wood pulp, dissolving grades.	5%	1%		10%	kg	251.3
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.						
		- Unbleached:						
4703.11	00	- - Coniferous	5%	1%		10%	kg	251.41
4703.19	00	- - Non-coniferous	5%	1%		10%	kg	251.42
		- Semi-bleached or bleached:						
4703.21	00	- - Coniferous	5%	1%		10%	kg	251.51
4703.29	00	- - Non-coniferous	5%	1%		10%	kg	251.52
47.04		Chemical wood pulp, sulphite, other than dissolving grades.						
		- Unbleached:						
4704.11	00	- - Coniferous	5%	1%		10%	kg	251.611
4704.19	00	- - Non-coniferous	5%	1%		10%	kg	251.619
		- Semi-bleached or bleached:						
4704.21	00	- - Coniferous	5%	1%		10%	kg	251.621
4704.29	00	- - Non-coniferous	5%	1%		10%	kg	251.629
4705.00	00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%	1%		10%	kg	251.91
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%	1%		10%	kg	251.921
4706.20	00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	1%		10%	kg	251.922

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4706.30	00	- Other, of bamboo	5%	1%		10%	kg	
		- Other:						
47-6.91	00	- - Mechanical:						
4706.91	10	- - - Pulp of bagasse	5%	1%		10%	kg	251.923
4706.91	90	- - - Other	5%	1%		10%	kg	251.924
4706.92	00	- - Chemical	5%	1%		10%	kg	251.925
4706.93	00	- - Obtained by a combination of mechanical and chemical processes	5%	1%		10%	kg	251.926
47.07		Recovered (waste and scrap) paper or paperboard.						
4707.10	00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	1%		10%	kg	251.11
4707.20	00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	1%		10%	kg	251.12
4707.30	00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	1%		10%	kg	251.13
4707.90	00	- Other, including unsorted waste and scrap	5%	1%		10%	kg	251.19

CHAPTER 48**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD****Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper-or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03

otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- (a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (b) Containing more than 8% ash, and
 1. weighing not more than 80 g/m², 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 · m²/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 · m²/g.

For paper or paperboard weighing more than 150 g/m²:

- (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 micrometers (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

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

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight 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:
- 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.
 - Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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

3. For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pluping processes, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity 23 °C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa · m²/g.
6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa m²/g.
7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4801.00	00	Newsprint, in rolls or sheets.	15%	1%		9%	kg	641.1
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	15%	1%		9%	kg	641.21
4802.20	00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro- sensitive paper or paperboard	15%	1%		9%	kg	641.22
4802.40	00	- Wallpaper base	15%	1%		9%	kg	641.24
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:						
4802.54	00	- - Weighing less than 40 g/m ²	15%	1%		9%	kg	641.25
4802.55	00	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	15%	1%		9%	kg	641.261
4802.56	00	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	15%	1%		9%	kg	
4802.57	00	- - Other, weighing 40 g/m ² or more but not more than 150 g/m ²	15%	1%		9%	kg	641.28
4802.58	00	- - Weighing more than 150 g/m ²	15%	1%		9%	kg	641.299
		- 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	15%	1%		9%	kg	641.31
4802.62	00	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	15%	1%		9%	kg	
		- - Other						
4802.69	10	- - - Cards, not punched, for punch card machines, whether or not in strips	15%	1%		9%	kg	642.994

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4802.69	90	- - - Other	15%	1%		9%	kg	641.39
4803.00		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.						
4803.00	10	- - - Wadding	15%	1%		9%	kg	641.631
4803.00	20	- - - Toilet or facial tissue stock	15%	1%		9%	kg	641.632
4803.00	90	- - - Other	15%	1%		9%	kg	641.639
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	15%	1%		9%	kg	641.411
4804.19	00	- - Other	15%	1%		9%	kg	641.419
		- Sack kraft paper:						
4804.21	00	- - Unbleached	15%	1%		9%	kg	641.421
4804.29	00	- - Other	15%	1%		9%	kg	641.429
		- Other kraft paper and paperboard weighing 150 g/m ² or less:						
4804.31	00	- - Unbleached	15%	1%		9%	kg	641.461
4804.39	00	- - Other	15%	1%		9%	kg	641.469
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :						
4804.41	00	- - Unbleached	15%	1%		9%	kg	641.471
4804.42	00	- - Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	15%	1%		9%	kg	641.472
4804.49	00	- - Other	15%	1%		9%	kg	641.479
		- Other kraft paper and paperboard weighing 225 g/m ² or more:						
4804.51	00	- - Unbleached	15%	1%		9%	kg	641.481
4804.52	00	- - Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	15%	1%		9%	kg	641.482
4804.59	00	- - Other	15%	1%		9%	kg	641.489

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.						
		- Fluting paper:						
4805.11	00	- - Semi-chemical fluting paper	15%	1%		9%	kg	641.41
4805.12	00	- - Straw fluting paper	15%	1%		9%	kg	641.42
4805.19	00	- - Other	15%	1%		9%	kg	641.49
		- Testliner (recycled liner board):						
4805.24	00	- - Weighing 150 g/m ² or less	15%	1%		9%	kg	641.544
4805.25	00	- - Weighing more than 150 g/m ²	15%	1%		9%	kg	641.545
4805.30	00	- Sulphite wrapping paper	15%	1%		9%	kg	641.52
4805.40	00	- Filter paper and paperboard	15%	1%		9%	kg	641.561
4805.50	00	- Felt paper and paperboard	15%	1%		9%	kg	641.562
		- Other:						
4805.91	00	- - Weighing 150 g/m ² or less	15%	1%		9%	kg	641.571
4805.92	00	- - Weighing more than 150 g/m ² but less than 225 g/m ²	15%	1%		9%	kg	641.572
4805.93	00	- - Weighing 225 g/m ² or more	15%	1%		9%	kg	641.573
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	15%	1%		9%	kg	641.531
4806.20	00	- Greaseproof papers	15%	1%		9%	kg	641.532
4806.30	00	- Tracing papers	15%	1%		9%	kg	641.533
4806.40	00	- Glassine and other glazed transparent or translucent paper	15%	1%		9%	kg	641.534
4807.00	00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	15%	1%		9%	kg	641.92
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:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4808.10	10	- - - With glued flat surface sheets	15%	1%		9%	kg	641.641
4808.10	90	- - - Other	15%	1%		9%	kg	641.649
4808.40	00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	15%	1%		9%	kg	641.61
4808.90	00	- Other	15%	1%		9%	kg	641.69
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	15%	1%		9%	kg	641.312
4809.90	00	- Other:						
4809.90	10	- - - Carbon or similar copying paper	15%	1%		9%	kg	641.311
4809.90	90	- - - Other	15%	1%		9%	kg	641.319
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.						
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:						
4810.13	00	- - In rolls	15%	1%		9%	kg	641.83
4810.14	00	- - In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	15%	1%		9%	kg	641.84
4810.19	00	- - Other	15%	1%		9%	kg	641.89
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:						
4810.22	00	- - Light-weight coated paper	15%	1%		9%	kg	641.342
4810.29	00	- - Other	15%	1%		9%	kg	641.349

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:						
4810.31	00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	15%	1%		9%	kg	641.74
4810.32	00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	15%	1%		9%	kg	641.75
4810.39	00	- - Other	15%	1%		9%	kg	641.76
		- Other paper and paperboard:						
4810.92	00	- - Multi-ply	15%	1%		9%	kg	641.772
4810.99	00	- - Other	15%	1%		9%	kg	641.779
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.						
4811.10	00	- Tarred, bituminised or asphalted paper and paperboard	15%	1%		9%	kg	641.73
		- Gummed or adhesive paper and paperboard:						
4811.41	00	- - Self-adhesive	15%	1%		9%	kg	641.741
4811.49	00	- - Other	15%	1%		9%	kg	641.742
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):						
4811.51	00	- - Bleached, weighing more than 150 g/m ²	15%	1%		9%	kg	641.743
4811.59	00	- - Other	15%	1%		9%	kg	641.749
4811.60	00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	15%	1%		9%	kg	641.761
4811.90	00	- Other paper, paperboard, cellulose wadding and webs or cellulose fibres	15%	1%		9%	kg	641.799
4812.00	00	Filter blocks, slabs and plates, of paper pulp	15%	1%		9%	kg	641.93

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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%	1%		9%	kg	642.411
4813.20	00	- In rolls of a width not exceeding 5 cm	15%	1%		9%	kg	642.412
4813.90	00	- Other	15%	1%		9%	kg	641.55
48.14		Wallpaper and similar wall coverings; window transparencies of paper.						
4814.20	00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design- printed or otherwise decorated layer of plastics	15%	1%		9%	kg	641.942
4814.90	00	- Other	15%	1%		9%	kg	641.949
[48.15]		Deleted						
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicat or stencils and offset plates, of paper, whether or not put up in boxes.						
4816.20	00	- Self-copy paper	15%	1%		9%	kg	642.422
4816.90	00	- Other:						
4816.90	10	- - - Carbon or similar copying papers	15%	1%		9%	kg	642.421
4816.90	90	- - - Other	15%	1%		9%	kg	642.429
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	15%	1%		9%	kg	642.21
4817.20	00	- Letter cards, plain postcards and correspondence cards	15%	1%		9%	kg	642.22
4817.30	00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15%	1%		9%	kg	642.23

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg	642.43
4818.20	00	- Handkerchiefs, cleansing or facial tissues and towels	15%	1%		9%	kg	642.941
		- Tablecloth and serviettes:						
4818.30	10	- - - Tablecloths	15%	1%		9%	kg	642.942
4818.30	20	- - - Serviettes	15%	1%		9%	kg	642.943
4818.50	00	- Articles of apparel and clothing accessories	15%	1%		9%	kg	642.944
4818.90	00	- Other	15%	1%		9%	kg	642.949
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	15%	1%		9%	kg	642.11
4819.20	00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15%	1%		9%	kg	642.12
4819.30	00	- Sacks and bags, having a base of a width of 40 cm or more:						
4819.30	10	- - - Unprinted	15%	1%		9%	kg	642.131
4819.30	90	- - - Other	15%	1%		9%	kg	642.139
4819.40	00	- Other sacks and bags, including cones:						
4819.40	10	- - - Unprinted	15%	1%		9%	kg	642.141
4819.40	90	- - - Other	15%	1%		9%	kg	642.149
4819.50	00	- Other packing containers, including record sleeves:						
4819.50	10	- - - Egg boxes and trays	15%	1%		9%	kg	642.151
4819.50	90	- - - Other	15%	1%		9%	kg	642.159

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4819.60	00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%	1%		9%	kg	642.16
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.						
4820.10	00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15%	1%		9%	kg	642.31
4820.20	00	- Exercise books	Free	1%		5%	kg	642.32
4820.30	00	- Binders (other than book covers), folders and file covers	15%	1%		9%	kg	642.33
4820.40	00	- Manifold business forms and interleaved carbon sets	15%	1%		9%	kg	642.34
4820.50	00	- Albums for samples or for collections	15%	1%		9%	kg	642.35
4820.90	00	- Other	15%	1%		9%	kg	642.39
48.21		Paper or paperboard labels of all kinds, whether or not printed.						
4821.10	00	- Printed	15%	1%		9%	kg	892.811
4821.90	00	- Other	15%	1%		9%	kg	892.819
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	15%	1%		9%	kg	642.911
4822.90	00	- Other	15%	1%		9%	kg	642.919
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	15%	1%		9%	kg	642.45
4823.40	00	- Rolls, sheets and dials, printed for self-recording apparatus	15%	1%		9%	kg	642.991
		- Trays, dishes, plates, cups and the like, of paper or paperboard:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4823.61	00	- - Of bamboo	15%	1%		9%	kg	
4823.69	00	- - Other	15%	1%		9%	kg	
4823.70	00	- Moulded or pressed articles of paper pulp	15%	1%		9%	kg	642.992
4823.90	00	- Other:						
4823.90	10	- - - Dress patterns, of paper	15%	1%		9%	kg	642.993
4823.90	30	- - - Other paper and paperboard of a kind used for writing, printing or other graphic purposes	15%	1%		9%	kg	
4823.90	40	- - - Gummed or adhesive paper in strips or rolls	15%	1%		9%	kg	
4823.90	90	- - - Other	15%	1%		9%	kg	642.999

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

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

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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:						
4901.10	10	- - - Brochures, pamphlets and leaflets	Free	1%		5%	kg	892.151
4901.10	90	- - - Other	Free	1%		5%	kg	892.159
		- Other:						
4901.91	00	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free	1%		5%	kg	892.16
4904.99	00	- - Other:						
4901.99	10	- - - Brochures and pamphlets	Free	1%		5%	kg	892.191
4901.99	90	- - - Other	Free	1%		5%	kg	892.199
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.						
4902.10	00	- Appearing at least four times a week:						
4902.10	10	- - - Newspapers	Free	1%		5%	kg	892.211
4902.10	90	- - - Other	Free	1%		5%	kg	892.219
4902.90	00	- Other	Free	1%		5%	kg	892.29
4903.00	00	Children's picture, drawing or colouring books.	Free	1%		5%	kg	892.12
4904.00	00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	1%		5%	kg	892.85
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.						
4905.10	00	- Globes	Free	1%		5%	kg	892.141
		- Other:						
4905.91	00	- - In book form	Free	1%		5%	kg	892.13
4905.99	00	- - Other	Free	1%		5%	kg	892.149
4906.00	00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	Free	1%		5%	kg	892.82

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
4907.00	00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp- impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.						
4907.00	10	- - - Unused postage, revenue or similar stamps	Free	1%		5%	kg	892.831
4907.00	20	- - - Bank and currency notes	Free	1%		5%	kg	892.832
4907.00	30	- - - Cheque forms	15%	1%		9%	kg	892.833
4907.00	90	- - - Other	15%	1%		9%	kg	892.839
49.08		Transfers (decalcomanias).						
4908.10	00	- Transfers (decalcomanias), vitrifiable	15%	1%		9%	kg	892.411
4908.90	00	- Other	15%	1%		9%	kg	892.419
4909.00	00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.						
4909.00	10	- - - Printed or illustrated postcards	15%	1%		9%	kg	892.421
4909.00	90	- - - Other	15%	1%		9%	kg	892.429
4910.00	00	Calendars of any kind, printed, including calendar blocks.	Free	1%		5%	kg	892.84
49.11		Other printed matter, including printed pictures and photographs.						
4911.10	00	- Trade advertising material, commercial catalogues and the like	Free	1%		5%	kg	892.86
		- Other:						
4911.91	00	- - Pictures, designs and photographs	15%	1%		9%	kg	892.87
4911.99	00	- - Other:					kg	
4911.99	10	- - - Microcopies, anatomical, botanical and other instructional charts and diagrams	15%	1%		9%	kg	892.891
4911.99	20	- - - Schematic maps	15%	1%		9%	kg	892.892
4911.99	30	- - - Calendar backs and window transparencies (other than of paper)	Free	1%		5%	kg	892.893
4911.99	90	- - - Other	15%	1%		9%	kg	892.899

SECTION XI**TEXTILES AND TEXTILE ARTICLES****Notes.**

1. This Section does not cover:

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

- (s) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (t) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (u) Articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and Of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”:
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or

- (f) Reinforced with metal thread.
- (B) Exceptions:
 - (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
 - (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (iii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn:
 - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon	27 cN/tex
7. For the purposes of this Section, the expression “made-up” means:
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
 - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

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

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which:

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

(b) **Bleached yarn**

Yarn which:

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

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

Yarn which:

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

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

(d) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

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

Woven fabric (other than printed woven fabric) which:

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

- (iii) consists of marl or mixture yarns.
(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(i) **Plain weave**

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

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

(B) For the application of this rule:

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

CHAPTER 50**SILK**

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5001.00	00	Silk-worm cocoons suitable for reeling.	15%	1%		9%	kg	261.41
5002.00	00	Raw silk (not thrown).	15%	1%		9%	kg	261.3
5003.00	00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	15%	1%		9%	kg	
5004.00	00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	15%	1%		9%	kg	651.92
5005.00	00	Yarn spun from silk waste, not put up for retail sale.	15%	1%		9%	kg	651.93
5006.00	00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	15%	1%		9%	kg	651.94
50.07		Woven fabrics of silk or of silk waste.						
5007.10	00	- Fabrics of noil silk	15%	1%		9%	kg/m ²	654.11
5007.20	00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	15%	1%		9%	kg/m ²	654.13
5007.90	00	- Other fabrics	15%	1%		9%	kg/m ²	654.19

CHAPTER 51

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

Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
51.01		Wool, not carded or combed.						
		- Greasy, including fleece-washed wool:						
5101.11	00	- - Shorn wool	15%	1%		9%	kg	268.11
5101.19	00	- - Other	15%	1%		9%	kg	268.19
		- Degreased, not carbonised:						
5101.21	00	- - Shorn wool	15%	1%		9%	kg	268.211
5101.29	00	- - Other	15%	1%		9%	kg	268.219
5101.30	00	- Carbonised	15%	1%		9%	kg	268.29
51.02		Fine or coarse animal hair, not carded or combed.						
		- Fine animal hair:						
5102.11	00	- - Of Kashmir (cashmere) goats	15%	1%		9%	kg	268.52
5102.19	00	- - Other	15%	1%		9%	kg	268.53
5102.20	00	- Coarse animal hair	15%	1%		9%	kg	268.59
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	15%	1%		9%	kg	268.63
5103.20	00	- Other waste of wool or of fine animal hair	15%	1%		9%	kg	268.691
5103.30	00	- Waste of coarse animal hair	15%	1%		9%	kg	268.692
5104.00	00	Garnetted stock of wool or of fine or coarse animal hair.	15%	1%		9%	kg	268.62
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).						
5105.10	00	- Carded wool	15%	1%		9%	kg	268.711
		- Wool tops and other combed wool:						
5105.21	00	- - Combed wool in fragments	15%	1%		9%	kg	268.712

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5105.29	00	- - Other	15%	1%		9%	kg	268.73
		- Fine animal hair, carded or combed:						
5105.31	00	- - Of Kashmir (cashmere) goats	15%	1%		9%	kg	268.74
5105.39	00	- - Other	15%	1%		9%	kg	268.79
5105.40	00	- Coarse animal hair, carded or combed	15%	1%		9%	kg	268.772
51.06		Yarn of carded wool, not put up for retail sale.						
5106.10	00	- Containing 85% or more by weight of wool	15%	1%		9%	kg	651.12
5106.20	00	- Containing less than 85% by weight of wool	15%	1%		9%	kg	651.17
51.07		Yarn combed wool, not put up for retail sale.						
5107.10	00	- Containing 85% or more by weight of wool	15%	1%		9%	kg	651.13
5107.20	00	- Containing less than 85% by weight of wool	15%	1%		9%	kg	651.18
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.						
5108.10	00	- Carded	15%	1%		9%	kg	651.141
5108.20	00	- Combed	15%	1%		9%	kg	651.142
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	15%	1%		9%	kg	651.16
5109.90	00	- Other	15%	1%		9%	kg	651.19
5110.00	00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	15%	1%		9%	kg	651.15
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	15%	1%		9%	kg	654.211
5111.19	00	- - Other	15%	1%		9%	kg	654.212
5111.20	00	- Other, mixed mainly or solely with man-made filaments	15%	1%		9%	kg	654.311
5111.30	00	- Other, mixed mainly or solely with man-made staple fibres	15%	1%		9%	kg	654.312
5111.90	00	- Other	15%	1%		9%	kg	654.33
51.12		Woven fabrics of combed wool or of combed fine animal hair.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Containing 85% or more by weight of wool or of fine animal hair:						
5112.11	00	- - Of a weight not exceeding 200 g/m ²	15%	1%		9%	kg	654.221
5112.19	00	- - Other	15%	1%		9%	kg	654.229
5112.20	00	- Other, mixed mainly or solely with man-made filaments	15%	1%		9%	kg	654.321
5112.30	00	- Other, mixed mainly or solely with man-made staple fibres	15%	1%		9%	kg	654.329
5112.90	00	- Other	15%	1%		9%	kg	654.34
5113.00	00	Woven fabrics of coarse animal hair or of horsehair.	15%	1%		9%	kg	654.92

CHAPTER 52

COTTON

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5201.00	00	Cotton, not carded or combed.						
5201.00	10	- - - Sea Island cotton	15%	1%		9%	kg	263.11
5201.00	90	- - - Other	15%	1%		9%	kg	263.19
52.02		Cotton waste (including yarn waste and garnetted stock).						
5202.10	00	- Yarn waste (including thread waste)	15%	1%		9%	kg	263.31
		- Other:						
5202.91	00	- - Garnetted stock	15%	1%		9%	kg	263.32
5202.99	00	- - Other	15%	1%		9%	kg	263.39
5203.00	00	Cotton, carded or combed.	15%	1%		9%	kg	263.4
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	15%	1%		9%	kg	651.211
5204.19	00	- - Other	15%	1%		9%	kg	651.219
5204.20	00	- Put up for retail sale	15%	1%		9%	kg	651.22
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)	15%	1%		9%	kg	651.331
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)	15%	1%		9%	kg	651.332
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)	15%	1%		9%	kg	651.333

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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)	15%	1%		9%	kg	651.334
5205.15	00	- - Measuring less than 125 decitex (exceeding 80 metric number)	15%	1%		9%	kg	651.335
		- Single yarn, of combed fibres:						
5205.21	00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	1%		9%	kg	651.336
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)	15%	1%		9%	kg	651.337
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)	15%	1%		9%	kg	651.3381
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)	15%	1%		9%	kg	651.3382
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)	15%	1%		9%	kg	651.3383
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)	15%	1%		9%	kg	651.3384
5205.28	00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	15%	1%		9%	kg	651.3385
		- 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)	15%	1%		9%	kg	651.3386
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)	15%	1%		9%	kg	651.3387

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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)	15%	1%		9%	kg	651.3388
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)	15%	1%		9%	kg	651.3389
5205.35	00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	1%		9%	kg	651.3391
		- 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)	15%	1%		9%	kg	651.3392
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)	15%	1%		9%	kg	651.3393
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)	15%	1%		9%	kg	651.3394
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)	15%	1%		9%	kg	651.3395
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)	15%	1%		9%	kg	651.3396
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)	15%	1%		9%	kg	651.3397
5205.48	00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	15%	1%		9%	kg	651.3398
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Single yarn, of uncombed fibres:						
5206.11	00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	1%		9%	kg	651.341
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)	15%	1%		9%	kg	651.342
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)	15%	1%		9%	kg	651.343
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)	15%	1%		9%	kg	651.344
5206.15	00	- - Measuring less than 125 decitex (exceeding 80 metric number)	15%	1%		9%	kg	651.345
		- Single yarn, of combed fibres:						
5206.21	00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	1%		9%	kg	651.346
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)	15%	1%		9%	kg	651.347
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)	15%	1%		9%	kg	651.3481
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)	15%	1%		9%	kg	651.3482
5206.25	00	- - Measuring less than 125 decitex (exceeding 80 metric number)	15%	1%		9%	kg	651.3483
		- 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)	15%	1%		9%	kg	651.3484

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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)	15%	1%		9%	kg	651.3485
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)	15%	1%		9%	kg	651.3486
5206.34	00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	1%		9%	kg	651.3487
5206.35	00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	1%		9%	kg	651.3488
		- 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)	15%	1%		9%	kg	651.3489
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)	15%	1%		9%	kg	651.3491
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)	15%	1%		9%	kg	651.3492
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)	15%	1%		9%	kg	651.3493
5206.45	00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	1%		9%	kg	651.3494
52.07		Cotton yarn (other than sewing thread) put up for retail sale.						
5207.10	00	- Containing 85% or more by weight of cotton	15%	1%		9%	kg	651.31
5207.90	00	- Other	15%	1%		9%	kg	651.32
52.08		Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².						
		- Unbleached:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5208.11	00	- - Plain weave, weighing not more than 100 g/m ² :						
5208.11	10	- - - Of Sea Island cotton	15%	1%		9%	kg/m ²	652.211
5208.11	90	- - - Other	15%	1%		9%	kg/m ²	652.212
5208.12	00	- - Plain weave, weighing more than 100 g/m ² :						
5208.12	10	- - - Of Sea Island cotton	15%	1%		9%	kg/m ²	652.213
5208.12	90	- - - Other	15%	1%		9%	kg/m ²	652.214
5208.13	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.215
5208.19	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.219
		- Bleached:						
5208.21	00	- - Plain weave, weighing not more than 100 g/m ² :						
5208.21	10	- - - Of Sea Island cotton	15%	1%		9%	kg/m ²	652.311
5208.21	90	- - - Other	15%	1%		9%	kg/m ²	652.312
5208.22	00	- - Plain weave, weighing more than 100 g/m ² :						
5208.22	10	- - - Of Sea Island cotton	15%	1%		9%	kg/m ²	652.313
5208.22	90	- - - Other	15%	1%		9%	kg/m ²	652.314
5208.23	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.315
5208.29	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.319
		- Dyed:						
5208.31	00	- - Plain weave, weighing not more than 100 g/m ²	15%	1%		9%	kg/m ²	652.321
5208.32	00	- - Plain weave, weighing more than 100 g/m ²	15%	1%		9%	kg/m ²	652.322
5208.33	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.323
5208.39	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.329
		- Of yarns of different colours:						
5208.41	00	- - Plain weave, weighing not more than 100 g/m ²	15%	1%		9%	kg/m ²	652.331
5208.42	00	- - Plain weave, weighing more than 100 g/m ²	15%	1%		9%	kg/m ²	652.332
5208.43	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.333
5208.49	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.339
		- Printed:						
5208.51	00	- - Plain weave, weighing not more than 100 g/m ²	15%	1%		9%	kg/m ²	652.341
5208.52	00	- - Plain weave, weighing more than 100 g/m ²	15%	1%		9%	kg/m ²	652.342
5208.59	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.349
52.09		Woven fabrics of cotton, containing 85% or more by						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		weight of cotton, weighing more than 200 g/m².						
		- Unbleached:						
5209.11	00	- - Plain weave:						
5209.11	10	- - - Of Sea Island cotton	15%	1%		9%	kg/m ²	652.221
5209.11	90	- - - Other	15%	1%		9%	kg/m ²	652.222
5209.12	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.223
5209.19	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.229
		- Bleached:						
		- - Plain weave:						
5209.21	10	- - - Of Sea Island cotton	15%	1%		9%	kg/m ²	652.411
5209.21	90	- - - Other	15%	1%		9%	kg/m ²	652.412
5209.22	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.413
5209.29	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.419
		- Dyed:						
5209.31	00	- - Plain weave	15%	1%		9%	kg/m ²	651.421
5209.32	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.422
5209.39	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.429
		- Of yarns of different colours:						
5209.41	00	- - Plain weave	15%	1%		9%	kg/m ²	652.441
5209.42	00	- - Denim	15%	1%		9%	kg/m ²	652.43
5209.43	00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.442
5209.49	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.449
		- Printed:						
5209.51	00	- - Plain weave	15%	1%		9%	kg/m ²	652.451
5209.52	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.452
5209.59	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.459
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².						
		- Unbleached:						
5210.11	00	- - Plain weave	15%	1%		9%	kg/m ²	652.231
5210.19	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.239
		- Bleached:						
5210.21	00	- - Plain weave	15%	1%		9%	kg/m ²	652.511

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5210.29	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.519
		- Dyed:						
5210.31	00	- - Plain weave	15%	1%		9%	kg/m ²	652.521
5210.32	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.522
5210.39	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.529
		- Of yarns of different colours:						
5210.41	00	- - Plain weave	15%	1%		9%	kg/m ²	652.531
5210.49	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.539
		- Printed:						
5210.51	00	- - Plain weave	15%	1%		9%	kg/m ²	652.541
5210.59	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.549
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².						
		- Unbleached:						
5211.11	00	- - Plain weave	15%	1%		9%	kg/m ²	652.241
5211.12	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.242
5211.19	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.249
5211.20	00	- Bleached	15%	1%		9%	kg/m ²	
		- Dyed:						
5211.31	00	- - Plain weave	15%	1%		9%	kg/m ²	652.621
5211.32	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.622
5211.39	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.629
		- Of yarns of different colours:						
5211.41	00	- - Plain weave	15%	1%		9%	kg/m ²	652.641
5211.42	00	- - Denim	15%	1%		9%	kg/m ²	652.63
5211.43	00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.642
5211.49	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.649
		- Printed:						
5211.51	00	- - Plain weave	15%	1%		9%	kg/m ²	652.651
5211.52	00	- - 3-thread or 4-thread twill, including cross twill	15%	1%		9%	kg/m ²	652.652
5211.59	00	- - Other fabrics	15%	1%		9%	kg/m ²	652.659
52.12		Other woven fabrics of cotton.						
		- Weighing not more than 200 g/m ² :						
5212.11	00	- - Unbleached	15%	1%		9%	kg/m ²	652.25
5212.12	00	- - Bleached	15%	1%		9%	kg/m ²	652.91

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5212.13	00	- - Dyed	15%	1%		9%	kg/m ²	652.92
5212.14	00	- - Of yarns of different colours	15%	1%		9%	kg/m ²	652.93
5212.15	00	- - Printed	15%	1%		9%	kg/m ²	652.94
		- Weighing more than 200 g/m ² :						
5212.21	00	- - Unbleached	15%	1%		9%	kg/m ²	652.26
5212.22	00	- - Bleached	15%	1%		9%	kg/m ²	652.95
5212.23	00	- - Dyed	15%	1%		9%	kg/m ²	652.96
5212.24	00	- - Of yarns of different colours	15%	1%		9%	kg/m ²	652.97
5212.25	00	- - Printed	15%	1%		9%	kg/m ²	652.98

CHAPTER 53

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg	265.11
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:						
5301.21	00	- - Broken or scutched	15%	1%		9%	kg	265.121
5301.29	00	- - Other	15%	1%		9%	kg	265.129
5301.30	00	- Flax tow and waste	15%	1%		9%	kg	265.13
53.02		True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).						
5302.10	00	- True hemp, raw or retted	15%	1%		9%	kg	265.21
5302.90	00	- Other	15%	1%		9%	kg	265.29
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	15%	1%		9%	kg	264.1
5303.90	00	- Other	15%	1%		9%	kg	264.9
[53.04]		Deleted						
5305.00	00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	15%	1%		9%	kg	
53.06		Flax yarn.						
5306.10	00	- Single	15%	1%		9%	kg	651.961
5306.20	00	- Multiple (folded) or cabled	15%	1%		9%	kg	651.962
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.						
5307.10	00	- Single	15%	1%		9%	kg	651.971
5307.20	00	- Multiple (folded) or cabled	15%	1%		9%	kg	651.972
53.08		Yarn of other vegetable textile fibres; paper yarn.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5308.10	00	- Coir yarn	15%	1%		9%	kg	651.991
5308.20	00	- True hemp yarn	15%	1%		9%	kg	651.992
5308.90	00	- Other	15%	1%		9%	kg	651.999
53.09		Woven fabrics of flax.						
		- Containing 85% or more by weight of flax:						
5309.11	00	- - Unbleached or bleached	15%	1%		9%	kg/m ²	654.411
5309.19	00	- - Other	15%	1%		9%	kg/m ²	654.419
		- Containing less than 85% by weight of flax:						
5309.21	00	- - Unbleached or bleached	15%	1%		9%	kg/m ²	654.421
5309.29	00	- - Other	15%	1%		9%	kg/m ²	654.429
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.						
5310.10	00	- Unbleached	15%	1%		9%	kg/m ²	654.51
5310.90	00	- Other	15%	1%		9%	kg/m ²	654.59
5311.00	00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	15%	1%		9%	kg/m ²	654.93

CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF
MAN-MADE TEXTILE MATERIALS**Notes.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.						
5401.10	00	- Of synthetic filaments:						
5401.10	10	- - - Not put up for retail sale	15%	1%		9%	kg	651.411
5401.10	20	- - - Put up for retail sale	15%	1%		9%	kg	651.412
5401.20	00	- Of artificial filaments:						
5401.20	10	- - - Not put up for retail sale	15%	1%		9%	kg	651.421
5401.20	20	- - - Put up for retail sale	15%	1%		9%	kg	651.422
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	15%	1%		9%	kg	
5402.19	00	- - Other	15%	1%		9%	kg	
5402.20	00	- High tenacity yarn of polyesters, whether or not textured	15%	1%		9%	kg	651.622
		- Textured yarn:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5402.31	00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	15%	1%		9%	kg	651.511
5402.32	00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	15%	1%		9%	kg	651.512
5402.33	00	- - Of polyesters	15%	1%		9%	kg	651.52
5402.34	00	- - Of polypropylene	15%	1%		9%	kg	
5402.39	00	- - Other	15%	1%		9%	kg	651.59
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:						
5402.44	00	- - Elastomeric	15%	1%		9%	kg	
5402.45	00	- - Other, of nylon or other polyamides	15%	1%		9%	kg	651.631
5402.46	00	- - Other, of polyesters, partially oriented	15%	1%		9%	kg	651.632
5402.47	00	- - Other, of polyesters	15%	1%		9%	kg	651.633
5402.48	00	- - Other, of polypropylene	15%	1%		9%	kg	
5402.49	00	- - Other	15%	1%		9%	kg	651.639
		- Other yarn, single, with a twist exceeding 50 turns per metre:						
5402.51	00	- - Of nylon or other polyamides	15%	1%		9%	kg	651.641
5402.52	00	- - Of polyesters	15%	1%		9%	kg	651.642
5402.53	00	- - Of polypropylene	15%	1%		9%	kg	
5402.59	00	- - Other	15%	1%		9%	kg	651.649
		- Other yarn, multiple (folded) or cabled:						
5402.61	00	- - Of nylon or other polyamides	15%	1%		9%	kg	651.691
5402.62	00	- - Of polyesters	15%	1%		9%	kg	651.692
5402.63	00	- - Of polypropylene	15%	1%		9%	kg	
5402.69	00	- - Other	15%	1%		9%	kg	651.699
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	15%	1%		9%	kg	651.72
		- Other yarn, single:						
5403.31	00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	15%	1%		9%	kg	651.74
5403.32	00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	15%	1%		9%	kg	651.751
5403.33	00	- - Of cellulose acetate	15%	1%		9%	kg	651.752
5403.39	00	- - Other	15%	1%		9%	kg	651.759
		- Other yarn, multiple (folded) or						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		cabled:						
5403.41	00	- - Of viscose rayon	15%	1%		9%	kg	651.761
5403.42	00	- - Of cellulose acetate	15%	1%		9%	kg	651.762
5403.49	00	- - Other	15%	1%		9%	kg	651.769
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.						
		- Monofilament:						
5404.11	00	- - Elastomeric	15%	1%		9%	kg	
5404.12	00	- - Other, of polypropylene	15%	1%		9%	kg	
5404.19	00	- - Other	15%	1%		9%	kg	
5404.90	00	- Other	15%	1%		9%	kg	651.889
5405.00	00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	15%	1%		9%	kg	651.77
5406.00	00	Man-made filament yarn (other than sewing thread), put up for retail sale.	15%	1%		9%	kg&m2	
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.						
5407.10	00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	15%	1%		9%	kg&m2	653.11
5407.20	00	- Woven fabrics obtained from strip or the like	15%	1%		9%	kg&m2	653.12
5407.30	00	- Fabrics specified in Note 9 to Section XI	15%	1%		9%	kg&m2	653.13
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:						
5407.41	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.141
5407.42	00	- - Dyed	15%	1%		9%	kg&m2	653.142
5407.43	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.143
5407.44	00	- - Printed	15%	1%		9%	kg&m2	653.144
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5407.51	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.151
5407.52	00	- - Dyed	15%	1%		9%	kg&m2	653.152
5407.53	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.153
5407.54	00	- - Printed	15%	1%		9%	kg&m2	653.154
		- 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	15%	1%		9%	kg&m2	653.16
5407.69	00	- - Other	15%	1%		9%	kg&m2	653.171
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:						
5407.71	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.172
5407.72	00	- - Dyed	15%	1%		9%	kg&m2	653.173
5407.73	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.174
5407.74	00	- - Printed	15%	1%		9%	kg&m2	653.175
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:						
5407.81	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.181
5407.82	00	- - Dyed	15%	1%		9%	kg&m2	653.182
5407.83	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.183
5407.84	00	- - Printed	15%	1%		9%	kg&m2	653.184
		- Other woven fabrics:						
5407.91	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.191
5407.92	00	- - Dyed	15%	1%		9%	kg&m2	653.192
5407.93	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.193
5407.94	00	- - Printed	15%	1%		9%	kg&m2	653.194
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.						
5408.10	00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	15%	1%		9%	kg&m2	653.51
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:						
5408.21	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.521
5408.22	00	- - Dyed	15%	1%		9%	kg&m2	653.522
5408.23	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.523
5408.24	00	- - Printed	15%	1%		9%	kg&m2	653.524
		- Other woven fabrics:						
5408.31	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.591

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5408.32	00	- - Dyed	15%	1%		9%	kg&m2	653.592
5408.33	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.593
5408.34	00	- - Printed	15%	1%		9%	kg&m2	653.594

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:
- Length of tow exceeding 2 m;
 - Twist less than 5 turns per metre;
 - Measuring per filament less than 67 decitex;
 - 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;
 - Total measurement of tow more than 20,000 decitex.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CS F	EXC	IG T	UNIT(S)	SITC REV 4
55.01		Synthetic filament tow.						
5501.10	00	- Of nylon or other polyamides	15%	1%		9%	kg	266.61
5501.20	00	- Of polyesters	15%	1%		9%	kg	266.62
5501.30	00	- Acrylic or modacrylic	15%	1%		9%	kg	266.63
5501.40	00	- Of polypropylene	15%	1%		9%	kg	
5501.90	00	- Other	15%	1%		9%	kg	266.69
55.02		Artificial filament tow.						
5502.10	00	- Of cellulose acetate	15%	1%		9%	kg	267.12
5502.90	00	- Other	15%	1%		9%	kg	267.12
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.						
		- Of nylon or other polyamides:						
5503.11	00	- - Of aramids	15%	1%		9%	kg	
5503.19	00	- - Other	15%	1%		9%	kg	
5503.20	00	- Of polyesters	15%	1%		9%	kg	266.52
5503.30	00	- Acrylic or modacrylic	15%	1%		9%	kg	266.53
5503.40	00	- Of polypropylene	15%	1%		9%	kg	266.591
5503.90	00	- Other	15%	1%		9%	kg	266.599
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.						
5504.10	00	- Of viscose rayon	15%	1%		9%	kg	267.111
5504.90	00	- Other	15%	1%		9%	kg	267.119
55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibres.						
5505.10	00	- Of synthetic fibres	15%	1%		9%	kg	267.21
5505.20	00	- Of artificial fibres	15%	1%		9%	kg	267.22

HS		DESCRIPTION OF GOODS	DUTY RATE	CS F	EXC	IG T	UNIT(S)	SITC REV 4
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.						
5506.10	00	- Of nylon or other polyamides	15%	1%		9%	kg	266.71
5506.20	00	- Of polyesters	15%	1%		9%	kg	266.72
5506.30	00	- Acrylic or modacrylic	15%	1%		9%	kg	266.73
5506.40	00	- - Of polypropylene	15%	1%		9%	kg	
5506.90	00	- Other	15%	1%		9%	kg	266.79
5507.00	00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	15%	1%		9%	kg	267.13
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.						
5508.10	00	- Of synthetic staple fibres:						
5508.10	10	- - - Not put up for retail sale	15%	1%		9%	kg	651.431
5508.10	20	- - - Put up for retail sale	15%	1%		9%	kg	651.432
5508.20	00	- Of artificial staple fibres:						
5508.20	10	- - - Not put up for retail sale	15%	1%		9%	kg	651.441
5508.20	20	- - - Put up for retail sale	15%	1%		9%	kg	651.442
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	15%	1%		9%	kg	651.821
5509.12	00	- - Multiple (folded) or cabled yarn	15%	1%		9%	kg	651.822
		- Containing 85% or more by weight of polyester staple fibres:						
5509.21	00	- - Single yarn	15%	1%		9%	kg	651.823
5509.22	00	- - Multiple (folded) or cabled yarn	15%	1%		9%	kg	651.824
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:						
5509.31	00	- - Single yarn	15%	1%		9%	kg	651.825
5509.32	00	- - Multiple (folded) or cabled yarn	15%	1%		9%	kg	651.826
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:						
5509.41	00	- - Single yarn	15%	1%		9%	kg	651.827
5509.42	00	- - Multiple (folded) or cabled yarn	15%	1%		9%	kg	651.828
		- Other yarn, of polyester staple fibres:						
5509.51	00	- - Mixed mainly or solely with artificial staple fibres	15%	1%		9%	kg	651.841
5509.52	00	- - Mixed mainly or solely with wool or fine animal hair	15%	1%		9%	kg	651.842
5509.53	00	- - Mixed mainly or solely with cotton	15%	1%		9%	kg	651.843

HS		DESCRIPTION OF GOODS	DUTY RATE	CS F	EXC	IG T	UNIT(S)	SITC REV 4
5509.59	00	- - Other	15%	1%		9%	kg	651.8491
		- Other yarn, of acrylic or modacrylic staple fibres:						
5509.61	00	- - Mixed mainly or solely with wool or fine animal hair	15%	1%		9%	kg	651.844
5509.62	00	- - Mixed mainly or solely with cotton	15%	1%		9%	kg	651.845
5509.69	00	- - Other	15%	1%		9%	kg	651.8492
		- Other yarn:						
5509.91	00	- - Mixed mainly or solely with wool or fine animal hair	15%	1%		9%	kg	651.846
5509.92	00	- - Mixed mainly or solely with cotton	15%	1%		9%	kg	651.847
5509.99	00	- - Other	15%	1%		9%	kg	651.8499
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	15%	1%		9%	kg	651.861
5510.12	00	- - Multiple (folded) or cabled yarn	15%	1%		9%	kg	651.862
5510.20	00	- Other yarn, mixed mainly or solely with wool or fine animal hair	15%	1%		9%	kg	651.871
5510.30	00	- Other yarn, mixed mainly or solely with cotton	15%	1%		9%	kg	651.872
5510.90	00	- Other yarn	15%	1%		9%	kg	651.879
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	15%	1%		9%	kg	651.81
5511.20	00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	15%	1%		9%	kg	651.83
5511.30	00	- Of artificial staple fibres	15%	1%		9%	kg	651.85
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	15%	1%		9%	kg&m2	653.211
5512.19	00	- - Other	15%	1%		9%	kg&m2	653.219
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:						
5512.21	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.251
5512.29	00	- - Other	15%	1%		9%	kg&m2	653.259

HS		DESCRIPTION OF GOODS	DUTY RATE	CS F	EXC	IG T	UNIT(S)	SITC REV 4
		- Other:						
5512.91	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.291
5512.99	00	- - Other	15%	1%		9%	kg&m2	653.299
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.						
		- Unbleached or bleached:						
5513.11	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.311
5513.12	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15%	1%		9%	kg&m2	653.312
5513.13	00	- - Other woven fabrics of polyester staple fibres	15%	1%		9%	kg&m2	653.313
5513.19	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.321
		- Dyed:						
5513.21	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.314
5513.23	00	- - Other woven fabrics of polyester staple fibres	15%	1%		9%	kg&m2	653.316
5513.29	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.322
		- Of yarns of different colours:						
5513.31	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.317
5513.39	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.323
		- Printed:						
5513.41	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.3192
5513.49	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.329
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.						
		- Unbleached or bleached:						
5514.11	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.331
5514.12	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15%	1%		9%	kg&m2	653.332
5514.19	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.341
		- Dyed:						
5514.21	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.334
5514.22	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15%	1%		9%	kg&m2	653.335

HS		DESCRIPTION OF GOODS	DUTY RATE	CS F	EXC	IG T	UNIT(S)	SITC REV 4
5514.23	00	- - Other woven fabrics of polyester staple fibres	15%	1%		9%	kg&m2	653.336
5514.29	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.342
5514.30	00	- Of yarns of different colours	15%	1%		9%	kg&m2	
		- Printed:						
5514.41	00	- - Of polyester staple fibres, plain weave	15%	1%		9%	kg&m2	653.3392
5514.42	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15%	1%		9%	kg&m2	653.3393
5514.43	00	- - Other woven fabrics of polyester staple fibres	15%	1%		9%	kg&m2	653.3399
5514.49	00	- - Other woven fabrics	15%	1%		9%	kg&m2	653.349
55.15		Other woven fabrics of synthetic staple fibres.						
		- Of polyester staple fibres:						
5515.11	00	- - Mixed mainly or solely with viscose rayon stable fibres	15%	1%		9%	kg&m2	653.431
5515.12	00	- - Mixed mainly or solely with man-made filaments	15%	1%		9%	kg&m2	653.421
5515.13	00	- - Mixed mainly or solely with wool or fine animal hair	15%	1%		9%	kg&m2	653.411
5515.19	00	- - Other	15%	1%		9%	kg&m2	653.432
		- Of acrylic or modacrylic staple fibres:						
5515.21	00	- - Mixed mainly or solely with man-made filaments	15%	1%		9%	kg&m2	653.422
5515.22	00	- - Mixed mainly or solely with wool or fine animal hair	15%	1%		9%	kg&m2	653.412
5515.29	00	- - Other	15%	1%		9%	kg&m2	653.433
		- Other woven fabrics:						
5515.91	00	- - Mixed mainly or solely with man-made filaments	15%	1%		9%	kg&m2	653.423
5515.99	00	- - Other	15%	1%		9%	kg&m2	653.439
55.16		Woven fabrics of artificial staple fibres.						
		- Containing 85% or more by weight of artificial stable fibres:						
5516.11	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.61
5516.12	00	- - Dyed	15%	1%		9%	kg&m2	653.62
5516.13	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.63
5516.14	00	- - Printed	15%	1%		9%	kg&m2	653.64
		- Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:						
5516.21	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.831
5516.22	00	- - Dyed	15%	1%		9%	kg&m2	653.832
5516.23	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.833

HS		DESCRIPTION OF GOODS	DUTY RATE	CS F	EXC	IG T	UNIT(S)	SITC REV 4
5516.24	00	- - Printed	15%	1%		9%	kg&m2	653.834
		- 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	15%	1%		9%	kg&m2	653.821
5516.32	00	- - Dyed	15%	1%		9%	kg&m2	653.822
5516.33	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.823
5516.34	00	- - Printed	15%	1%		9%	kg&m2	653.824
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:						
5516.41	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.811
5516.42	00	- - Dyed	15%	1%		9%	kg&m2	653.812
5516.43	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.813
5516.44	00	- - Printed	15%	1%		9%	kg&m2	653.814
		- Other:						
5516.91	00	- - Unbleached or bleached	15%	1%		9%	kg&m2	653.891
5516.92	00	- - Dyed	15%	1%		9%	kg&m2	653.892
5516.93	00	- - Of yarns of different colours	15%	1%		9%	kg&m2	653.893
5516.94	00	- - Printed	15%	1%		9%	kg&m2	653.894

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.						
		- Wadding of textile materials and articles thereof:						
5601.21	00	- - Of cotton:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5601.21	10	- - - Wadding for use in the manufacture of sanitary towels and tampons	10%	1%		9%	kg&m ³	657.714
5601.21	20	- - - Rolls of wadding for cigarette filter tips	10%	1%		9%	kg&m ³	657.715
5601.21	30	- - - Articles of wadding	10%	1%		9%	kg&m ³	657.716
5601.21	90	- - - Other	10%	1%		9%	kg&m ³	657.717
5602.22	00	- - Of man-made fibres:						
5601.22	10	- - - Wadding for use in the manufacture of sanitary towels and tampons	10%	1%		9%	kg&m ³	657.718
5601.22	20	- - - Rolls of wadding for cigarette filter tips	10%	1%		9%	kg&m ³	657.7191
5601.22	30	- - - Articles of wadding	10%	1%		9%	kg&m ³	657.7192
5601.22	90	- - - Other	10%	1%		9%	kg&m ³	657.7193
5601.29	00	- - Other:						
5601.29	10	- - - Wadding for use in the manufacture of sanitary towels and tampons	10%	1%		9%	kg&m ³	657.7194
5601.29	20	- - - Rolls of wadding for cigarette filter tips	10%	1%		9%	kg&m ³	657.7195
5601.29	30	- - - Articles of wadding	10%	1%		9%	kg&m ³	657.7196
5601.29	90	- - - Other	10%	1%		9%	kg&m ³	657.7197
5601.30	00	- Textile flock and dust and mill neps	10%	1%		9%	kg&m ³	657.7198
56.02		Felt, whether or not impregnated, coated, covered or laminated.						
5602.10	00	- Needleloom felt and stitch-bonded fibre fabrics	10%	1%		9%	kg&m ³	657.11
		- Other felt, not impregnated, coated, covered or laminated:						
5602.21	00	- - Of wool or fine animal hair	10%	1%		9%	kg&m ³	657.121
5602.29	00	- - Of other textile materials	10%	1%		9%	kg&m ³	657.129
5602.90	00	- Other	10%	1%		9%	kg&m ³	657.19
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	10%	1%		9%	kg&m ³	657.21
5603.12	00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	10%	1%		9%	kg&m ³	657.22
5603.13	00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	10%	1%		9%	kg&m ³	657.23
5603.14	00	- - Weighing more than 150 g/m ²	10%	1%		9%	kg&m ³	657.24
		- Other:						
5603.91	00	- - Weighing not more than 25 g/m ²	10%	1%		9%	kg&m ³	657.25
5603.92	00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	10%	1%		9%	kg&m ³	657.26
5603.93	00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	10%	1%		9%	kg&m ³	657.27
5603.94	00	- - Weighing more than 150 g/m ²	10%	1%		9%	kg&m ³	657.28

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg&m ³	657.81
5604.90	00	- Other	10%	1%		9%	kg&m ³	657.89
5605.00	00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10%	1%		9%	kg&m ³	651.91
5606.00	00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	10%	1%		9%	kg&m ³	656.31
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.						
		- Of sisal or other textile fibres of the genus <i>Agave</i> :						
5607.21	00	- - Binder or baler twine	Free	1%		5%	kg&m ³	657.513
5607.29	00	- - Other:						
5607.29	10	- - - Other twine and ropes	Free	1%		5%	kg&m ³	657.514
5607.29	90	- - - Other	10%	1%		9%	kg&m ³	657.515
		- Of polyethylene or polypropylene:						
5607.41	00	- - Binder or baler twine	Free	1%		5%	kg&m ³	657.518
5607.49	00	- - Other:						
5607.49	10	- - - Twine and ropes	Free	1%		5%	kg&m ³	657.5195
5607.49	90	- - - Other	10%	1%		9%	kg&m ³	657.5191
5607.50	00	- Of other synthetic fibres:						
5607.50	10	- - - Twine and ropes	Free	1%		5%	kg&m ³	657.5192
5607.50	90	- - - Other	10%	1%		9%	kg&m ³	657.5193
5607.90	00	- Other:						
5607.90	10	- - - Of jute	10%	1%		9%	kg&m ³	657.5194
5607.90	90	- - - Other	10%	1%		9%	kg&m ³	657.5199
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	1%		5%	kg&m ³	657.521
5608.19	00	- - Other:						
5608.19	10	- - - Net shopping bags	10%	1%		9%	kg&m ³	657.522

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5608.19	90	- - - Other	10%	1%		9%	kg&m ³	657.523
5608.90	00	- Other:						
5608.90	10	- - - Made up fishing nets	Free	1%		5%	kg&m ³	657.524
5608.90	20	- - - Net shopping bags	10%	1%		9%	kg&m ³	657.525
5608.90	90	- - - Other	10%	1%		9%	kg&m ³	657.529
5609.00	00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	10%	1%		9%	kg&m ³	657.59

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

- 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.
- This Chapter does not cover floor covering underlays.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.						
5701.10	00	- Of wool or fine animal hair	15%	1%		9%	kg&m2	659.21
5701.90	00	- Of other textile materials	15%	1%		9%	kg&m2	659.29
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.						
5702.10	00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	15%	1%		9%	kg&m2	659.3
5702.20	00	- Floor coverings of coconut fibres (coir)	15%	1%		9%	kg&m2	659.591
		- Other, of pile construction, not made up:						
5702.31	00	- - Of wool or fine animal hair	15%	1%		9%	kg&m2	659.511
5702.32	00	- - Of man-made textile materials	15%	1%		9%	kg&m2	659.521
5702.39	00	- - Of other textile materials	15%	1%		9%	kg&m2	659.592
		- Other, of pile construction, made up:						
5702.41	00	- - Of wool or fine animal hair	15%	1%		9%	kg&m2	659.512
5702.42	00	- - Of man-made textile materials	15%	1%		9%	kg&m2	659.522
5702.49	00	- - Of other textile materials	15%	1%		9%	kg&m2	659.593
5702.50	00	- Other, not of pile construction, not made up	15%	1%		9%	kg&m2	
		- Other, not of pile construction, made up:						
5702.91	00	- - Of wool or fine animal hair	15%	1%		9%	kg&m2	659.519
5702.92	00	- - Of man-made textile materials	15%	1%		9%	kg&m2	659.529
5702.99	00	- - Of other textile materials	15%	1%		9%	kg&m2	659.599
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5703.10	00	- Of wool or fine animal hair	15%	1%		9%	kg&m2	659.41
5703.20	00	- Of nylon or other polyamides	15%	1%		9%	kg&m2	659.42
5703.30	00	- Of other man-made textile materials	15%	1%		9%	kg&m2	659.43
5703.90	00	- Of other textile materials	15%	1%		9%	kg&m2	659.49
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.						
5704.10	00	- Tiles, having a maximum surface area of 0.3 m ²	15%	1%		9%	kg&m2	659.611
5704.20	00	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	15%	1%		9%	kg&m2	
5704.90	00	- Other	15%	1%		9%	kg&m2	659.619
5705.00	00	Other carpets and other textile floor coverings, whether or not made up.	15%	1%		9%	kg&m2	659.69

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg&m ²	654.35
		- Of cotton:						
5801.21	00	- - Uncut weft pile fabrics	15%	1%		9%	kg&m ²	652.141
5801.22	00	- - Cut corduroy	15%	1%		9%	kg&m ²	652.151
5801.23	00	- - Other weft pile fabrics	15%	1%		9%	kg&m ²	652.152
5801.26	00	- - Chenille fabrics	15%	1%		9%	kg&m ²	652.154
5801.27	00	- - Warp pile fabrics	15%	1%		9%	kg&m ²	
		- Of man-made fibres:						
5801.31	00	- - Uncut weft pile fabrics	15%	1%		9%	kg&m ²	653.911
5801.32	00	- - Cut corduroy	15%	1%		9%	kg&m ²	653.931
5801.33	00	- - Other weft pile fabrics	15%	1%		9%	kg&m ²	653.932

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5801.36	00	- - Chenille fabrics	15%	1%		9%	kg&m ²	653.934
5801.37	00	- - Warp pile fabrics	15%	1%		9%	kg&m ²	653.
5801.90	00	- Of other textile materials	15%	1%		9%	kg&m ²	654.95
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.						
		- Terry towelling and similar woven terry fabrics, of cotton:						
5802.11	00	- - Unbleached	15%	1%		9%	kg&m ²	652.12
5802.19	00	- - Other	15%	1%		9%	kg&m ²	652.13
5802.20	00	- Terry towelling and similar woven terry fabrics, of other textile materials	15%	1%		9%	kg&m ²	654.96
5802.30	00	- Tufted textile fabrics	15%	1%		9%	kg&m ²	654.97
5803.00	00	Gauze, other than narrow fabrics of heading 58.06.	15%	1%		9%	kg&m ²	
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	15%	1%		9%	kg&m ²	656.41
		- Mechanically made lace:						
5804.21	00	- - Of man-made fibres	15%	1%		9%	kg	656.421
5804.29	00	- - Of other textile materials	15%	1%		9%	kg	656.422
5804.30	00	- Hand-made lace	15%	1%		9%	kg	656.43
5805.00	00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	15%	1%		9%	kg&m ²	658.91
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).						
5806.10	00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	15%	1%		9%	kg&m ²	656.11
5806.20	00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	15%	1%		9%	kg&m ²	656.12
		- Other woven fabrics:						
5806.31	00	- - Of cotton	15%	1%		9%	kg&m ²	656.131
5806.32	00	- - Of man-made fibres	15%	1%		9%	kg&m ²	656.132

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5806.39	00	- - Of other textile materials	15%	1%		9%	kg&m ²	656.133
5806.40	00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	15%	1%		9%	kg&m ²	656.14
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.						
5807.10	00	- Woven	15%	1%		9%	kg	656.21
5807.90	00	- Other	15%	1%		9%	kg	656.29
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	15%	1%		9%	kg	656.321
5808.90	00	- Other	15%	1%		9%	kg	656.329
5809.00	00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	15%	1%		9%	kg&m ²	654.91
58.10		Embroidery in the piece, in strips or in motifs.						
5810.10	00	- Embroidery without visible ground	15%	1%		9%	kg	656.51
		- Other embroidery:						
5810.91	00	- - Of cotton	15%	1%		9%	kg	656.591
5810.92	00	- - Of man-made fibres	15%	1%		9%	kg	656.592
5810.99	00	- - Of other textile materials	15%	1%		9%	kg	656.599
5811.00	00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	15%	1%		9%	kg&m ²	657.4

CHAPTER 59**IMPREGNATED, COATED, COVERED OR LAMINATED
TEXTILE FABRICS; TEXTILE ARTICLES OF A
KIND SUITABLE FOR INDUSTRIAL USE****Notes.**

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

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

5. Heading 59.07 does not apply to:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
6. Heading 59.10 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	657.311
5901.90	00	- Other	10%	1%		9%	kg	657.319
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	10%	1%		9%	kg	657.931
5902.20	00	- Of polyesters	10%	1%		9%	kg	657.932
5902.90	00	- Other	10%	1%		9%	kg	657.939
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)	10%	1%		9%	kg	657.321
5903.20	00	- With polyurethane	10%	1%		9%	kg	657.322
5903.90	00	- Other						
5903.90	00	[100] -- Other	10%	1%		9%	kg	657.329
5903.90	00	[200] – Hurricane shutters (textile)	Free	1%	1%	4%	kg	657.329
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	10%	1%		9%	kg&m ²	659.121
5904.90	00	- Other	10%	1%		9%	kg&m ²	659.129
5905.00	00	Textile wall coverings.	10%	1%		9%	kg&m ²	657.35
59.06		Rubberised textile fabrics, other than those of heading 59.02.						
5906.10	00	- Adhesive tape of a width not exceeding 20 cm	10%	1%		9%	kg	657.331
		- Other:						
5906.91	00	- - Knitted or crocheted	10%	1%		9%	kg&m ²	657.332
5906.99	00	- - Other	10%	1%		9%	kg	657.339

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
5907.00	00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	10%	1%		9%	kg	657.34
5908.00	00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	10%	1%		9%	kg	657.72
5909.00	00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	10%	1%		9%	kg	657.91
5910.00	00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	10%	1%		9%	kg	657.92
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)	10%	1%		9%	kg	657.735
5911.20	00	- Bolting cloth, whether or not made up	10%	1%		9%	kg	657.731
		- 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	10%	1%		9%	kg	657.732
5911.32	00	- - Weighing 650 g/m ² or more	10%	1%		9%	kg	657.733
5911.40	00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	10%	1%		9%	kg	657.734
5911.90	00	- Other	10%	1%		9%	kg	657.739

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes.

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

Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/ m² and not more than 55 g/ m², having a mesh size of not less than 20 holes/ m² and not more than 100 holes/c m², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.						
6001.10	00	- “Long pile” fabrics	10%	1%		9%	kg&m ²	655.11
		- Looped pile fabrics:						
6001.21	00	- - Of cotton	10%	1%		9%	kg&m ²	655.121
6001.22	00	- - Of man-made fibres	10%	1%		9%	kg&m ²	655.122
6001.29	00	- - Of other textile materials	10%	1%		9%	kg&m ²	655.129
		- Other:						
6001.91	00	- - Of cotton	10%	1%		9%	kg&m ²	655.191
6001.92	00	- - Of man-made fibres	10%	1%		9%	kg&m ²	655.192
6001.99	00	- - Of other textile materials	10%	1%		9%	kg&m ²	655.199
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.						
6002.40	00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10%	1%		9%	kg&m ²	655.221
6002.90	00	- Other	10%	1%		9%	kg&m ²	655.29

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg&m ²	655.296
6003.20	00	- Of cotton	10%	1%		9%	kg&m ²	655.297
6003.30	00	- Of synthetic fibres	10%	1%		9%	kg&m ²	655.294
6003.40	00	- Of artificial fibres	10%	1%		9%	kg&m ²	655.295
6003.90	00	- Other	10%	1%		9%	kg&m ²	655.299
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.					kg&m ²	
6004.10	00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	10%	1%		9%	kg&m ²	655.391
6004.90	00	- Other	10%	1%		9%	kg&m ²	655.399
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.					kg&m ²	
		- Of cotton:					kg&m ²	
6005.21	00	- - Unbleached or bleached	10%	1%		9%	kg&m ²	655.492
6005.22	00	- - Dyed	10%	1%		9%	kg&m ²	655.493
6005.23	00	- - Of yarns of different colours	10%	1%		9%	kg&m ²	655.494
6005.24	00	- - Printed	10%	1%		9%	kg&m ²	655.495
		- Of synthetic fibres:					kg&m ²	
6005.35	00	- - Fabrics specified in Subheading Note 1 to this Chapter	10%	1%		9%	kg&m ²	
6005.36	00	- - Other, unbleached or bleached	10%	1%		9%	kg&m ²	
6005.37	00	- - Other, dyed	10%	1%		9%	kg&m ²	
6005.38	00	- - Other, of yarns of different colours	10%	1%		9%	kg&m ²	
6005.39	00	- - Other, printed	10%	1%		9%	kg&m ²	
		- Of artificial fibres:					kg&m ²	
6005.41	00	- - Unbleached or bleached.	10%	1%		9%	kg&m ²	655.532
6005.42	00	- - Dyed	10%	1%		9%	kg&m ²	655.533
6005.43	00	- - Of yarns of different colours	10%	1%		9%	kg&m ²	655.534
6005.44	00	- - Printed	10%	1%		9%	kg&m ²	655.535
6005.90	00	- Other	10%	1%		9%	kg&m ²	655.539
60.06		Other knitted or crocheted fabrics.					kg&m ²	
6006.10	00	- Of wool or fine animal hair	10%	1%		9%	kg&m ²	655.641

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Of cotton:					kg&m ²	
6006.21	00	- - Unbleached or bleached	10%	1%		9%	kg&m ²	655.642
6006.22	00	- - Dyed	10%	1%		9%	kg&m ²	655.643
6006.23	00	- - Of yarns of different colours	10%	1%		9%	kg&m ²	655.644
6006.24	00	- - Printed	10%	1%		9%	kg&m ²	655.645
		- Of synthetic fibres:					kg&m ²	
6006.31	00	- - Unbleached or bleached	10%	1%		9%	kg&m ²	655.646
6006.32	00	- - Dyed	10%	1%		9%	kg&m ²	655.647
6006.33	00	- - Of yarns of different colours	10%	1%		9%	kg&m ²	655.648
6006.34	00	- - Printed	10%	1%		9%	kg&m ²	655.649
		- Of artificial fibres:					kg&m ²	
6006.41	00	- - Unbleached or bleached	10%	1%		9%	kg&m ²	655.651
6006.42	00	- - Dyed	10%	1%		9%	kg&m ²	655.652
6006.43	00	- - Of yarns of different colours	10%	1%		9%	kg&m ²	655.653
6006.44	00	- - Printed	10%	1%		9%	kg&m ²	655.654
6006.90	00	- Other	10%	1%		9%	kg&m ²	666.659

CHAPTER 61**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED****Notes.**

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.
All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.
- 4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6. For the purposes of heading 61.11:
 - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

Additional Guidelines.

1. Subheadings 6108.91.90, 6108.92.90 and 6108.99.90 include, but are not limited to, the following: beach robes, bed jackets, lounging robes, house coats, camiknickers and teddies.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg&u	843.12
6101.30	00	- Of man-made fibres	10%	1%		9%	kg&u	843.13
6101.90	00	- Of other textile materials	10%	1%		9%	kg&u	843.19
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	10%	1%		9%	kg&u	844.11
6102.20	00	- Of cotton	10%	1%		9%	kg&u	844.12
6102.30	00	- Of man-made fibres	10%	1%		9%	kg&u	844.13
6102.90	00	- Of other textile materials	10%	1%		9%	kg&u	844.19
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	10%	1%		9%	kg&u	843.211
6103.10	10	- Shirt-Jac Suits						
6103.10	90	- Other						
		- Ensembles:						
6103.22	00	- - Of cotton	10%	1%		9%	kg&u	843.222
6103.23	00	- - Of synthetic fibres	10%	1%		9%	kg&u	843.223
6103.29	00	- - Of other textile materials	10%	1%		9%	kg&u	843.229
		- Jackets and blazers:						
6103.31	00	- - Of wool or fine animal hair:						
6103.31	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.231
6103.31	90	- - - Other	10%	1%		9%	kg&u	843.232
6103.32	00	- - Of cotton:						
6103.32	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.233
6103.32	90	- - - Other	10%	1%		9%	kg&u	843.234
6103.33	00	- - Of synthetic fibres:						
6103.33	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.235
6103.33	90	- - - Other	10%	1%		9%	kg&u	843.236

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6103.39	00	- - Of other textile materials:						
6103.39	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.237
6103.39	90	- - - Other	10%	1%		9%	kg&u	843.239
		- Trousers, bib and brace overalls, breeches and shorts:						
6203.41	00	- - Of wool or fine animal hair:						
6103.41	10	- - - Trousers and shorts	10%	1%		9%	kg&u	843.241
6103.41	90	- - - Other	10%	1%		9%	kg&u	843.242
6103.42	00	- - Of cotton:						
6103.42	10	- - - Trousers and shorts	10%	1%		9%	kg&u	843.243
6103.42	90	- - - Other	10%	1%		9%	kg&u	843.244
6103.43	00	- - Of synthetic fibres:						
6103.43	10	- - - Trousers and shorts	10%	1%		9%	kg&u	843.245
6103.43	90	- - - Other	10%	1%		9%	kg&u	843.246
6103.49	00	- - Of other textile materials:						
6103.49	10	- - - Trousers and shorts	10%	1%		9%	kg&u	843.247
6103.49	90	- - - Other	10%	1%		9%	kg&u	843.249
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	10%	1%		9%	kg&u	844.213
6104.19	00	- - Of other textile materials	10%	1%		9%	kg&u	844.219
		- Ensembles:						
6104.22	00	- - Of cotton	10%	1%		9%	kg&u	844.222
6104.23	00	- - Of synthetic fibres	10%	1%		9%	kg&u	844.223
6104.29	00	- - Of other textile materials	10%	1%		9%	kg&u	844.229
		- Jackets and blazers:						
6104.31	00	- - Of wool or fine animal hair:						
6104.31	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.235
6104.31	90	- - - Other	10%	1%		9%	kg&u	843.236
6104.32	00	- - Of cotton:						
6104.32	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.235
6104.32	90	- - - Other	10%	1%		9%	kg&u	843.236
6104.33	00	- - Of synthetic fibres:						
6104.33	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.235
6104.33	90	- - - Other	10%	1%		9%	kg&u	843.236

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6104.39	00	- - Of other textile materials:						
6104.39	10	- - - Shirt-jacs	10%	1%		9%	kg&u	843.235
6104.39	90	- - - Other	10%	1%		9%	kg&u	843.236
		- Dresses:						
6104.41	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	844.241
6104.42	00	- - Of cotton	10%	1%		9%	kg&u	844.242
6104.43	00	- - Of synthetic fibres	10%	1%		9%	kg&u	844.243
6104.44	00	- - Of artificial fibres	10%	1%		9%	kg&u	844.244
6104.49	00	- - Of other textile materials	10%	1%		9%	kg&u	844.249
		- Skirts and divided skirts:						
6104.51	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	844.251
6104.52	00	- - Of cotton	10%	1%		9%	kg&u	844.252
6104.53	00	- - Of synthetic fibres	10%	1%		9%	kg&u	844.253
6104.59	00	- - Of other textile materials	10%	1%		9%	kg&u	844.259
		- Trousers, bib and brace overalls, breeches and shorts:						
6104.61	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	844.261
6104.62	00	- - Of cotton	10%	1%		9%	kg&u	844.262
6104.63	00	- - Of synthetic fibres	10%	1%		9%	kg&u	844.263
6104.69	00	- - Of other textile materials	10%	1%		9%	kg&u	844.269
61.05		Men's or boys' shirts, knitted or crocheted.						
6105.10	00	- Of cotton	10%	1%		9%	kg&u	843.71
6105.20	00	- Of man-made fibres	10%	1%		9%	kg&u	843.791
6105.90	00	- Of other textile materials	10%	1%		9%	kg&u	843.799
61.06		Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.						
		- Of cotton:						
6106.10	10	- - - Blouses	10%	1%		9%	kg&u	844.71
6106.10	20	- - - Shirts	10%	1%		9%	kg&u	844.72
		- Of man-made fibres:						
6106.20	10	- - - Blouses	10%	1%		9%	kg&u	844.73
6106.20	20	- - - Shirts	10%	1%		9%	kg&u	844.74
		- Of other textile materials:						
6106.90	10	- - - Blouses	10%	1%		9%	kg&u	844.75
6106.90	20	- - - Shirts	10%	1%		9%	kg&u	844.76
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Underpants and briefs:						
6107.11	00	- - Of cotton	10%	1%		9%	kg&u	843.811
6107.12	00	- - Of man-made fibres	10%	1%		9%	kg&u	843.812
6107.19	00	- - Of other textile materials	10%	1%		9%	kg&u	843.819
		- Nightshirts and pyjamas:						
6107.21	00	- - Of cotton	10%	1%		9%	kg&u	843.821
6107.22	00	- - Of man-made fibres	10%	1%		9%	kg&u	843.822
6107.29	00	- - Of other textile materials	10%	1%		9%	kg&u	843.829
		- Other:						
6107.91	00	- - Of cotton	10%	1%		9%	kg&u	843.891
6107.99	00	- - Of other textile materials	10%	1%		9%	kg&u	843.899
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
		- Slips and petticoats:						
6108.11	00	- - Of man-made fibres	10%	1%		9%	kg&u	844.811
6108.19	00	- - Of other textile materials	10%	1%		9%	kg&u	844.819
		- Briefs and panties:						
6108.21	00	- - Of cotton	10%	1%		9%	kg&u	844.821
6108.22	00	- - Of man-made fibres	10%	1%		9%	kg&u	844.822
6108.29	00	- - Of other textile materials	10%	1%		9%	kg&u	844.829
		- Nightdresses and pyjamas:						
6108.31	00	- - Of cotton	10%	1%		9%	kg&u	844.831
6108.32	00	- - Of man-made fibres	10%	1%		9%	kg&u	844.832
6108.39	00	- - Of other textile materials	10%	1%		9%	kg&u	844.839
		- Other:						
6108.91	00	- - Of cotton:						
6108.91	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	10%	1%		9%	kg&u	844.891
6108.91	90	- - - Other (see Additional Guideline 2)	10%	1%		9%	kg&u	844.892
6108.92	00	- - Of man-made fibres:						
6108.92	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	10%	1%		9%	kg&u	844.893
6108.92	90	- - - Other (see Additional Guideline 2)	10%	1%		9%	kg&u	844.894
6108.99	00	- - Of other textile materials:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6108.99	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	10%	1%		9%	kg&u	844.895
6108.99	90	- - - Other (see Additional Guideline 2)	10%	1%		9%	kg&u	844.899
61.09		T-shirts, singlets and other vests, knitted or crocheted.						
6109.10		- Of cotton:						
6109.10	10	- - - T-shirts	10%	1%		9%	kg&u	845.41
6109.10	20	- - - Singlets and other vests	10%	1%		9%	kg&u	845.42
6109.90	00	- Of other textile materials:						
6109.90	10	- - - T-shirts	10%	1%		9%	kg&u	845.43
6109.90	20	- - - Singlets and other vests	10%	1%		9%	kg&u	845.44
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.						
		- Of wool or fine animal hair:						
6110.11	00	- - Of wool	10%	1%		9%	kg&u	845.311
6110.12	00	- - Of Kashmir (cashmere) goats	10%	1%		9%	kg&u	845.312
6110.19	00	- - Other	10%	1%		9%	kg&u	845.319
6110.20	00	- Of cotton	10%	1%		9%	kg&u	845.32
6110.30	00	- Of man-made fibres	10%	1%		9%	kg&u	845.33
6110.90	00	- Of other textile materials	10%	1%		9%	kg&u	845.39
61.11		Babies' garments and clothing accessories, knitted or crocheted.						
6111.20	00	- Of cotton:						
6111.20	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	10%	1%		9%	kg&u	845.123
6111.20	90	- - - Other	10%	1%		9%	kg&u	845.124
6111.20	00	- Of synthetic fibres:						
6111.30	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	10%	1%		9%	kg&u	845.125
6111.30	90	- - - Other	10%	1%		9%	kg&u	845.126
6111.90	00	- Of other textile materials:						
6111.90	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	10%	1%		9%	kg&u	845.127
6111.90	90	- - - Other	10%	1%		9%	kg&u	845.129
61.12		Track suits, ski suits and swimwear, knitted or crocheted.						
		- Track suits:						
6112.11	00	- - Of cotton	10%	1%		9%	kg&u	845.911
6112.12	00	- - Of synthetic fibres	10%	1%		9%	kg&u	845.912
6112.19	00	- - Of other textile materials	10%	1%		9%	kg&u	845.919

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6112.20	00	- Ski suits	10%	1%		9%	kg&u	845.924
		- Men's or boys' swimwear:						
6112.31	00	- - Of synthetic fibres	10%	1%		9%	kg&u	845.621
6112.39	00	- - Of other textile materials	10%	1%		9%	kg&u	845.629
		- Women's or girls' swimwear:						
6112.41	00	- - Of synthetic fibres	10%	1%		9%	kg&u	845.641
6112.49	00	- - Of other textile materials	10%	1%		9%	kg&u	845.649
6113.00	00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	10%	1%		9%	kg&u	845.24
61.14		Other garments, knitted or crocheted.						
6114.20	00	- Of cotton	10%	1%		9%	kg&u	845.992
6114.30	00	- Of man-made fibres	10%	1%		9%	kg&u	845.993
6114.90	00	- Of other textile materials	10%	1%		9%	kg&u	845.999
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)	10%	1%		9%	kg&2u	
		- Other panty hose and tights:						
6115.21	00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	10%	1%		9%	kg&2u	846.211
6115.22	00	- - Of synthetic fibres, measuring per single yarn 67decitex or more	10%	1%		9%	kg&2u	846.212
6115.29	00	- - Of other textile materials	10%	1%		9%	kg&2u	846.219
6115.30	00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	10%	1%		9%	kg&2u	846.22
		- Other:						
6115.94	00	- - Of wool or fine animal hair:						
6115.94	10	- - - Socks and ankle-socks	10%	1%		9%	kg&2u	846.291
6115.94	90	- - - Other	10%	1%		9%	kg&2u	846.292
6115.95	00	- - Of cotton:						
6115.95	10	- - - Socks and ankle-socks	10%	1%		9%	kg&2u	846.293
6115.95	90	- - - Other	10%	1%		9%	kg&2u	846.294
6115.96	00	- - Of synthetic fibres:						
6115.96	10	- - - Socks and ankle-socks	10%	1%		9%	kg&2u	846.295

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6115.96	90	- - - Other	10%	1%		9%	kg&2u	846.296
6115.99	00	- - Of other textile materials:						
6115.99	10	- - - Socks and ankle-socks	10%	1%		9%	kg&2u	846.297
6115.99	90	- - - Other	10%	1%		9%	kg&2u	846.299
61.16		Gloves, mittens and mitts, knitted or crocheted.						
6116.10	00	- Impregnated, coated or covered with plastics or rubber	10%	1%		9%	kg&2u	846.91
		- Other:						
6116.91	00	- - Of wool or fine animal hair	10%	1%		9%	kg&2u	845.921
6116.92	00	- - Of cotton	10%	1%		9%	kg&2u	845.922
6116.93	00	- - Of synthetic fibres	10%	1%		9%	kg&2u	845.923
6116.99	00	- - Of other textile materials	10%	1%		9%	kg&2u	845.929
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.						
6117.10	00	- Shawls, scarves, mufflers, mantillas, veils and the like	10%	1%		9%	kg&u	846.93
6117.80	00	- Other accessories:						
6117.80	10	- - - Ties, bow ties and cravats	10%	1%		9%	kg&u	846.94
6117.80	90	- - - Other	10%	1%		9%	kg&u	
6117.90	00	- Parts	10%	1%		9%	kg&u	846.999

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

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

- (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

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

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

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

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:

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

- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4. For the purposes of heading 62.09:
 - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

Additional Guidelines.

1. Subheadings 6208.91.90, 6208.92.90 and 6208.99.90 include, but are not limited to, the following: beachrobes, bed jackets, lounging robes, house coats, camiknickers and teddies.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg&u	841.114
6201.12	00	- - Of cotton	15%	1%		9%	kg&u	841.121
6201.13	00	- - Of man-made fibres	15%	1%		9%	kg&u	841.122
6201.19	00	- - Of other textile materials	15%	1%		9%	kg&u	841.129
		- Other:						
6201.91	00	- - Of wool or fine animal hair	15%	1%		9%	kg&u	841.191
6201.92	00	- - Of cotton	15%	1%		9%	kg&u	841.192
6201.93	00	- - Of man-made fibres	15%	1%		9%	kg&u	841.193
6201.99	00	- - Of other textile materials	15%	1%		9%	kg&u	841.199
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.						
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:						
6202.11	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	841.111
6202.12	00	- - Of cotton	10%	1%		9%	kg&u	841.112
6202.13	00	- - Of man-made fibres	10%	1%		9%	kg&u	841.113
6202.19	00	- - Of other textile materials	10%	1%		9%	kg&u	841.119
		- Other:						
6202.91	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	842.191
6202.92	00	- - Of cotton	10%	1%		9%	kg&u	842.192
6202.93	00	- - Of man-made fibres	10%	1%		9%	kg&u	842.193
6202.99	00	- - Of other textile materials	10%	1%		9%	kg&u	842.199
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	10%	1%		9%	kg&u	
6203.12	00	- - Of synthetic fibres	10%	1%		9%	kg&u	
6203.19	00	- - Of other textile materials	10%	1%		9%	kg&u	
		- Ensembles:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6203.22	00	- - Of cotton	10%	1%		9%	kg&u	841.232
6203.23	00	- - Of synthetic fibres	10%	1%		9%	kg&u	841.233
6203.29	00	- - Of other textile materials	10%	1%		9%	kg&u	841.234
		- Jackets and blazers:						
6203.31	00	- - Of wool or fine animal hair:						
6203.31	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.35
6203.31	90	- - - Other	10%	1%		9%	kg&u	841.36
6203.32	00	- - Of cotton:						
6203.32	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.37
6203.32	90	- - - Other	10%	1%		9%	kg&u	841.38
6203.33	00	- - Of synthetic fibres						
6203.33	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.391
6203.33	90	- - - Other	10%	1%		9%	kg&u	841.392
6203.39	00	- - Of other textile materials:						
6203.39	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.393
6203.39	90	- - - Other	10%	1%		9%	kg&u	841.399
		- Trousers, bib and brace overalls, breeches and shorts:						
6203.41	00	- - Of wool or fine animal hair:						
6203.41	10	- - - Trousers and shorts	10%	1%		9%	kg&u	841.411
6203.41	90	- - - Other	10%	1%		9%	kg&u	841.419
6203.42	00	- - Of cotton:						
6203.42	10	- - - Denim trousers and shorts	10%	1%		9%	kg&u	841.421
6203.42	20	- - - Other trousers and shorts	10%	1%		9%	kg&u	841.422
6203.42	90	- - - Other	10%	1%		9%	kg&u	841.429
6203.43	00	- - Of synthetic fibres:						
6203.43	10	- - - Trousers and shorts	10%	1%		9%	kg&u	841.431
6203.43	90	- - - Other	10%	1%		9%	kg&u	841.439
6203.49	00	- - Of other textile materials:						
6203.49	10	- - - Trousers and shorts	10%	1%		9%	kg&u	841.491
6203.49	90	- - - Other	10%	1%		9%	kg&u	841.499
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	10%	1%		9%	kg&u	842.211
6204.12	00	- - Of cotton	10%	1%		9%	kg&u	842.212
6204.13	00	- - Of synthetic fibres	10%	1%		9%	kg&u	842.213
6204.19	00	- - Of other textile materials	10%	1%		9%	kg&u	842.219
		- Ensembles:						
6204.21	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	842.221
6204.22	00	- - Of cotton	10%	1%		9%	kg&u	842.222
6204.23	00	- - Of synthetic fibres	10%	1%		9%	kg&u	842.223

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6204.29	00	- - Of other textile materials	10%	1%		9%	kg&u	842.229
		- Jackets and blazers:						
6204.21	00	- - Of wool or fine animal hair:						
6204.31	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.35
6204.31	90	- - - Other	10%	1%		9%	kg&u	841.36
6204.32	00	- - Of cotton:						
6204.32	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.35
6204.32	90	- - - Othe:	10%	1%		9%	kg&u	841.36
6204.33	00	- - Of synthetic fibres:						
6204.33	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.35
6204.33	90	- - - Other	10%	1%		9%	kg&u	841.36
6204.33	00	- - Of other textile materials:						
6204.39	10	- - - Shirt-jacs	10%	1%		9%	kg&u	841.35
6204.39	90	- - - Other	10%	1%		9%	kg&u	841.36
		- Dresses:						
6204.41	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	842.41
6204.42	00	- - Of cotton	10%	1%		9%	kg&u	842.42
6204.43	00	- - Of synthetic fibres	10%	1%		9%	kg&u	842.43
6204.44	00	- - Of artificial fibres	10%	1%		9%	kg&u	842.44
6204.49	00	- - Of other textile materials	10%	1%		9%	kg&u	842.49
		- Skirts and divided skirts:						
6204.51	00	- - Of wool or fine animal hair	10%	1%		9%	kg&u	842.51
6204.52	00	- - Of cotton	10%	1%		9%	kg&u	842.52
6204.53	00	- - Of synthetic fibres	10%	1%		9%	kg&u	842.53
6204.59	00	- - Of other textile materials	10%	1%		9%	kg&u	842.59
		- Trousers, bib and brace overalls, breeches and shorts:						
6204.61	00	- - Of wool or fine animal hair:						
6204.61	10	- - - Trousers and shorts	10%	1%		9%	kg&u	842.61
6204.61	90	- - - Other	10%	1%		9%	kg&u	842.62
6204.62	00	- - Of cotton:						
6204.62	10	- - - Trousers and shorts	10%	1%		9%	kg&u	842.63
6204.62	90	- - - Other	10%	1%		9%	kg&u	842.64
6204.63	00	- - Of synthetic fibres:						
6204.63	10	- - - Trousers and shorts	10%	1%		9%	kg&u	842.65
6204.63	90	- - - Other	10%	1%		9%	kg&u	842.66
6204.69	00	- - Of other textile materials:						
6204.69	10	- - - Trousers and shorts	10%	1%		9%	kg&u	842.67
6204.69	90	- - - Other	10%	1%		9%	kg&u	842.69
62.05		Men's or boys' shirts.						
6205.20	00	- Of cotton	10%	1%		9%	kg&u	841.51
6205.30	00	- Of man-made fibres	10%	1%		9%	kg&u	841.592
6205.90	00	- Of other textile materials	10%	1%		9%	kg&u	841.599
62.06		Women's or girls' blouses, shirts and shirt-blouses.						
6206.1	0	- Of silk or silk waste:						
6206.10	10	- - - Blouses	10%	1%		9%	kg&u	842.71
6206.10	20	- - - Shirts	15%	1%		9%	kg&u	842.72

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6206.20	00	- Of wool or fine animal hair:						
6206.20	10	- - - Blouses	10%	1%		9%	kg&u	842.73
6206.20	20	- - - Shirts	10%	1%		9%	kg&u	842.74
6206.30		- Of cotton:						
6206.30	10	- - - Blouses	10%	1%		9%	kg&u	842.75
6206.30	20	- - - Shirts	10%	1%		9%	kg&u	842.76
6206.40	00	- Of man-made fibres:						
6206.40	10	- - - Blouses	10%	1%		9%	kg&u	842.77
6206.40	20	- - - Shirts	10%	1%		9%	kg&u	842.78
6206.90	00	- Of other textile materials:						
6206.90	10	- - - Blouses	10%	1%		9%	kg&u	842.791
6206.90	20	- - - Shirts	10%	1%		9%	kg&u	842.799
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	10%	1%		9%	kg&u	841.611
6207.19	00	- - Of other textile materials	10%	1%		9%	kg&u	841.619
		- Nightshirts and pyjamas:						
6207.21	00	- - Of cotton	10%	1%		9%	kg&u	841.621
6207.22	00	- - Of man-made fibres	10%	1%		9%	kg&u	841.622
6207.29	00	- - Of other textile materials	10%	1%		9%	kg&u	841.629
		- Other:						
6207.91	00	- - Of cotton:						
6207.91	10	- - - Bathrobes, dressing gowns and similar articles	10%	1%		9%	kg&u	841.691
6207.91	20	- - - Singlets and other vests	10%	1%		9%	kg&u	841.692
6207.91	90	- - - Other	10%	1%		9%	kg&u	841.693
6207.99	00	- - Of other textile materials:						
6207.99	10	- - - Bathrobes, dressing gowns and similar articles	10%	1%		9%	kg&u	841.697
6207.99	20	- - - Singlets and other vests	10%	1%		9%	kg&u	841.698
6207.99	90	- - - Other	10%	1%		9%	kg&u	841.699
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.						
		- Slips and petticoats:						
6208.11	00	- - Of man-made fibres	10%	1%		9%	kg&u	842.811
6208.19	00	- - Of other textile materials:						
6208.19	10	- - - Of cotton	10%	1%		9%	kg&u	842.812
6208.19	90	- - - Of other	10%	1%		9%	kg&u	842.819
		- Nightdresses and pyjamas:						
6208.21	00	- - Of cotton	10%	1%		9%	kg&u	842.821
6208.22	00	- - Of man-made fibres	10%	1%		9%	kg&u	842.822

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6208.29	00	- - Of other textile materials	10%	1%		9%	kg&u	842.829
6208.91	0	- Other:						
		- - Of cotton:						
6208.91	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	10%	1%		9%	kg&u	842.891
6208.91	90	- - - Other (see Additional Guideline 2)	10%	1%		9%	kg&u	842.892
6208.92	00	- - Of man-made fibres:						
6208.92	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	10%	1%		9%	kg&u	842.893
6208.92	90	- - - Other (see Additional Guideline 2)	10%	1%		9%	kg&u	842.894
6208.99	00	- - Of other textile materials:						
6208.99	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	10%	1%		9%	kg&u	842.895
6208.99	90	- - - Other (see Additional Guideline 2)	10%	1%		9%	kg&u	842.899
62.09		Babies' garments and clothing accessories.						
6209.20	00	- Of cotton:						
6209.20	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	10%	1%		9%	kg&u	845.113
6209.20	90	- - - Other	10%	1%		9%	kg&u	845.114
6209.30	00	- Of synthetic fibres:						
6209.30	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	10%	1%		9%	kg&u	845.115
6209.30	90	- - - Other	10%	1%		9%	kg&u	845.116
6209.90	00	- Of other textile materials:						
6209.90	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	10%	1%		9%	kg&u	845.117
6209.90	90	- - - Other	10%	1%		9%	kg&u	845.119
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.						
6210.10	00	- Of fabrics of heading No. 56.02 or 56.03	10%	1%		9%	kg&u	845.21
6210.20	00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	10%	1%		9%	kg&u	845.221
6210.30	00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	10%	1%		9%	kg&u	845.231
6210.40	00	- Other men's or boys' garments	10%	1%		9%	kg&u	845.229
6210.50	00	- Other women's or girls' garments	10%	1%		9%	kg&u	845.239

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
62.11		Track suits, ski suits and swimwear; other garments.						
		- Swimwear:						
6211.11	00	- - Men's or boys'	10%	1%		9%	kg&u	845.61
6211.12	00	- - Women's or girls'	10%	1%		9%	kg&u	845.63
6211.20	00	- Ski suits	10%	1%		9%	kg&u	845.81
		- Other garments, men's or boys':						
6211.32	00	- - Of cotton	10%	1%		9%	kg&u	845.872
6211.33	00	- - Of man-made fibres	10%	1%		9%	kg&u	845.873
6211.39	00	- - Of other textile materials	10%	1%		9%	kg&u	845.879
		- Other garments, women's or girls':						
6211.42	00	- - Of cotton	10%	1%		9%	kg&u	845.892
6211.43	00	- - Of man-made fibres	10%	1%		9%	kg&u	845.893
6211.49	00	- - Of other textile materials	10%	1%		9%	kg&u	845.899
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.						
6212.10	00	- Brassières	10%	1%		9%	kg&u	845.51
6212.20	00	- Girdles and panty-girdles	10%	1%		9%	kg&u	845.521
6212.30	00	- Corselettes	10%	1%		9%	kg&u	845.522
6212.90	00	- Other	10%	1%		9%	kg&u	845.529
62.13		Handkerchiefs.						
6213.20	00	- Of cotton	10%	1%		9%	kg&u	846.112
6213.90	00	- Of other textile materials	10%	1%		9%	kg&u	846.119
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.						
6214.10	00	- Of silk or silk waste	10%	1%		9%	kg&u	846.121
6214.20	00	- Of wool or fine animal hair	10%	1%		9%	kg&u	846.122
6214.30	00	- Of synthetic fibres	10%	1%		9%	kg&u	846.123
6214.40	00	- Of artificial fibres	10%	1%		9%	kg&u	846.124
6214.90	00	- Of other textile materials	10%	1%		9%	kg&u	846.129
62.15		Ties, bow ties and cravats.						
6215.10	00	- Of silk or silk waste	10%	1%		9%	kg&u	846.131
6215.20	00	- Of man-made fibres	10%	1%		9%	kg&u	846.132
6215.90	00	- Of other textile materials	10%	1%		9%	kg&u	846.139
6216.00	00	Gloves, mittens and mitts.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6216.00	10	- - - Industrial gloves	10%	1%		9%	kg&u	846.141
6216.00	90	- - - Other	10%	1%		9%	kg&u	846.149
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.						
6217.10	00	- Accessories	10%	1%		9%	kg&u	846.191
6217.90	00	- Parts	10%	1%		9%	kg	846.199

CHAPTER 63**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS****Notes.**

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 6309.00.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.
In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
 - (i) they must show signs of appreciable wear, and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
63.01		Blankets and travelling rugs.						
6301.10	00	- Electric blankets	10%	1%		9%	kg&u	775.85
6301.20	00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	10%	1%		9%	kg	658.31
6301.30	00	- Blankets (other than electric blankets) and travelling rugs, of cotton	10%	1%		9%	kg	658.32
6301.40	00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10%	1%		9%	kg	658.33
6301.90	00	- Other blankets and travelling rugs	10%	1%		9%	kg	658.39
63.02		Bed linen, table linen, toilet linen and kitchen linen.						
6302.10	00	- Bed linen, knitted or crocheted	10%	1%		9%	kg	658.41
		- Other bed linen, printed:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6302.21	00	- - Of cotton	10%	1%		9%	kg	658.421
6302.22	00	- - Of man-made fibres	10%	1%		9%	kg	658.431
6302.29	00	- - Of other textile materials	10%	1%		9%	kg	658.432
		- Other bed linen:						
6302.31	00	- - Of cotton	10%	1%		9%	kg	658.422
6302.32	00	- - Of man-made fibres	10%	1%		9%	kg	658.433
6302.39	00	- - Of other textile materials	10%	1%		9%	kg	658.439
6302.40	00	- Table linen, knitted or crocheted	10%	1%		9%	kg	658.44
		- Other table linen:						
6302.51	00	- - Of cotton	10%	1%		9%	kg	658.45
6302.53	00	- - Of man-made fibres	10%	1%		9%	kg	658.462
6302.59	00	- - Of other textile materials	10%	1%		9%	kg	658.469
6302.60	00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10%	1%		9%	kg	658.471
		- Other:						
6302.91	00	- - Of cotton	10%	1%		9%	kg	658.472
6302.93	00	- - Of man-made fibres	10%	1%		9%	kg	658.482
6302.99	00	- - Of other textile materials	10%	1%		9%	kg	658.489
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.						
		- Knitted or crocheted:						
6303.12	00	- - Of synthetic fibres:						
6303.12	10	- - - Curtains (including drapes)	10%	1%		9%	kg&u	658.513
6303.12	90	- - - Other	10%	1%		9%	kg&u	658.514
6303.19	00	- - Of other textile materials:						
6303.19	10	- - - Curtains (including drapes)	10%	1%		9%	kg&u	658.515
6303.19	90	- - - Other	10%	1%		9%	kg&u	658.516
6303.91	00	- Other:						
6303.91	00	- - Of cotton	10%	1%		9%	kg&u	658.517
6303.92	00	- - Of synthetic fibres	10%	1%		9%	kg&u	658.518
6303.99	00	- - Of other textile materials	10%	1%		9%	kg&u	658.519
63.04		Other furnishing articles, excluding those of heading 94.04.						
		- Bedspreads:						
6304.11	00	- - Knitted or crocheted	10%	1%		9%	kg	658.521
6304.19	00	- - Other	10%	1%		9%	kg	658.529

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6304.20	00	- Bed nets, specified in Subheading Note 1 to this Chapter	10%	1%		9%	kg	
		- Other:						
6304.91	00	- - Knitted or crocheted	10%	1%		9%	kg	658.591
6304.92	00	- - Not knitted or crocheted, of cotton:						
6304.92	10	- - - Woven wall hangings	10%	1%		9%	kg	658.592
6304.92	90	- - - Other	10%	1%		9%	kg	658.593
6304.93	00	- - Not knitted or crocheted, of synthetic fibres:						
6304.93	10	- - - Woven wall hangings	10%	1%		9%	kg	658.594
6304.93	90	- - - Other	10%	1%		9%	kg	658.595
6304.99	00	- - Not knitted or crocheted, of other textile materials:						
6304.99	10	- - - Woven wall hangings	10%	1%		9%	kg	658.596
6304.99	90	- - - Other	10%	1%		9%	kg	658.599
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	10%	1%		9%	kg&u	658.11
6305.20	00	- Of cotton	10%	1%		9%	kg&u	658.12
		- Of man-made textile materials:						
6305.32	00	- - Flexible intermediate bulk containers	10%	1%		9%	kg&u	658.131
6305.33	00	- - Other, of polyethylene or polypropylene strip or the like	10%	1%		9%	kg&u	658.132
6305.39	00	- - Other	10%	1%		9%	kg&u	658.139
6305.90	00	- Of other textile materials	10%	1%		9%	kg&u	658.19
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.						
		- Tarpaulins, awnings and sunblinds:						
6306.12	00	- - Of synthetic fibres:						
6306.12	10	- - - Tarpaulins	10%	1%		9%	kg	658.214
6306.12	20	- - - Awnings	10%	1%		9%	kg	658.215
6306.12	30	- - - Sunblinds	10%	1%		9%	kg	658.216
6306.19	00	- - Of other textile materials:						
6306.19	10	- - - Tarpaulins	10%	1%		9%	kg	658.217
6306.19	20	- - - Awnings	10%	1%		9%	kg	658.218
6306.19	90	- - - Sunblinds	10%	1%		9%	kg	658.219

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Tents:						
6306.22	00	- - Of synthetic fibres	10%	1%		9%	kg	658.222
6306.29	00	- - Of other textile materials	10%	1%		9%	kg	658.229
6306.30	00	- Sails	Free	1%		5%	kg	
6306.40	00	- Pneumatic mattresses	10%	1%		9%	kg	
6306.90	00	- Other	10%	1%		9%	kg	658.299
63.07		Other made up articles, including dress patterns.						
6307.10	00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	1%		9%	kg	658.92
6307.20	00	- Life-jackets and life-belts	Free	1%		5%	kg	658.931
6307.90	00	- Other:						
6307.90	10	- - - Dress patterns, of canvas	10%	1%		9%	kg	658.932
6307.90	20	- - - Dress patterns, of other textile materials	10%	1%		9%	kg	658.933
6307.90	30	- - - Flags, pennants and banners	10%	1%		9%	kg	658.934
6307.90	40	- - - Pin cushions	10%	1%		9%	kg	658.935
6307.90	90	- - - Other	10%	1%		9%	kg	658.939
		11. - SETS						
6308.00	00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	10%	1%		9%	kg	
		111. – Worn Clothing and Worn Textiles Articles; Rags						
6309.00	00	Worn Clothing and other worn articles.	10%	1%		9%	kg	
6310		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	10%	1%		9%	kg	
6310.90	00	- Other	10%	1%		9%	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, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
 - (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg&2u	851.11
		- Other footwear:						
6401.92	00	- - Covering the ankle but not covering the knee:						
6401.92	10	- - - Boots (Wellingtons)	10%	1%		9%	kg&2u	851.312
6401.92	90	- - - Other	10%	1%		9%	kg&2u	851.313
6401.99	00	- - Other	10%	1%		9%	kg&2u	851.319
64.02		Other footwear with outer soles and uppers of rubber or plastics.						
		- Sports footwear:						
6402.12	00	- - Ski-boots, cross country ski footwear and snowboards boots	10%	1%		9%	kg&2u	851.21
6402.19	00	- - Other	10%	1%		9%	kg&2u	851.23
6402.20	00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	10%	1%		9%	kg&2u	851.321
		- Other footwear:						
6402.91	00	- - Covering the ankle	10%	1%		9%	kg&2u	851.322
		- - Other:						
6402.99	10	- - - Sandals and slippers	10%	1%		9%	kg&2u	851.323
6402.99	90	- - - Other	10%	1%		9%	kg&2u	851.329
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	10%	1%		9%	kg&2u	851.22
6403.19	00	- - Other	10%	1%		9%	kg&2u	851.24
6403.20	00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	10%	1%		9%	kg&2u	851.41
6403.40	00	- Other footwear, incorporating a protective metal toe-cap	10%	1%		9%	kg&2u	851.15
		- Other footwear with outer soles of leather:						
6403.51	00	- - Covering the ankle	10%	1%		9%	kg&2u	851.481

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6403.59	00	- - Other	10%	1%		9%	kg&2u	851.482
		- Other footwear:						
6403.91	00	- - Covering the ankle	10%	1%		9%	kg&2u	851.483
6403.99	00	- - Other:						
6403.99	10	- - - With outer soles of rubber or plastics and upper straps and thongs of leather	10%	1%		9%	kg&2u	851.484
6403.99	90	- - - Other	10%	1%		9%	kg&2u	851.489
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:						
6404.11	10	- - - Sports footwear	10%	1%		9%	kg&2u	851.251
6404.11	20	- - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%	1%		9%	kg&2u	851.259
		- - Other:						
6404.19	10	- - - With outer soles of rubber or plastics and upper straps and thongs of textile materials	10%	1%		9%	kg&2u	851.511
6404.19	90	- - - Other	10%	1%		9%	kg&2u	851.519
6404.20	00	- Footwear with outer soles of leather or composition leather	10%	1%		9%	kg&2u	851.52
64.05		Other footwear.						
6405.10	00	- With uppers of leather or composition leather	10%	1%		9%	kg&2u	851.49
6405.20	00	- With uppers of textile materials	10%	1%		9%	kg&2u	851.59
6405.90	00	- Other	10%	1%		9%	kg&2u	851.7
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	10%	1%		9%	kg	851.91
6406.20	00	- Outer soles and heels, of rubber or plastics	10%	1%		9%	kg	851.92
6406.90	00	- Other:						
6406.90	10	- - - Gaiters, leggings and similar articles, and parts thereof	10%	1%		9%	kg	851.95
6406.90	90	- - - Other	10%	1%		9%	kg	851.99

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6501.00	00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10%	1%		9%	kg&u	657.61
6502.00	00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10%	1%		9%	kg&u	657.62
[65.03]		Deleted						
6504.00	00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10%	1%		9%	kg&u	848.42
6505.00		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.						
6505.00	10	- - - Hair-nets of human hair	10%	1%		9%	kg&u	848.431
6505.00	20	- - - Hair-nets of other materials	10%	1%		9%	kg&u	848.432
6505.00	90	- - - Other	10%	1%		9%	kg&u	848.439
65.06		Other headgear, whether or not lined or trimmed.						
6506.10	00	- Safety headgear	10%	1%		9%	kg&u	848.44
		- Other:						
6506.91	00	- - Of rubber or of plastics	10%	1%		9%	kg&u	848.45
6506.99	00	- - Of other materials	10%	1%		9%	kg&u	848.499
6507.00	00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10%	1%		9%	kg&u	848.48

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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).						
6601.10	00	- Garden or similar umbrellas	15%	1%		9%	kg&u	899.411
		- Other:						
6601.91	00	- - Having a telescopic shaft	15%	1%		9%	kg&u	899.412
6601.99	00	- - Other	15%	1%		9%	kg&u	899.419
6602.00	00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	15%	1%		9%	kg&u	899.42
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.						
6603.20	00	- Umbrella frames, including frames mounted on shafts (sticks)	15%	1%		9%	kg	899.492
6603.90	00	- Other	15%	1%		9%	kg	899.499

CHAPTER 67

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

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6701.00	00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).						
6701.00	10	- - - Fans	15%	1%		9%	kg	899.921
6701.00	20	- - - Other articles	15%	1%		9%	kg	899.922
6701.00	90	- - - Other	15%	1%		9%	kg	899.929
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.						
6702.10	00	- Of plastics:						
6702.10	10	- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	15%	1%		9%	kg	899.211
6702.10	90	- - - Other	15%	1%		9%	kg	899.219
6702.90	00	- Of other materials:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6702.90	10	- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	15%	1%		9%	kg	899.291
6702.90	90	- - - Other	15%	1%		9%	kg	899.299
6703.00	00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	15%	1%		9%	kg	899.94
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.						
		- Of synthetic textile materials:						
6704.11	00	- - Complete wigs	15%	1%		9%	kg	899.951
6704.19	00	- - Other	15%	1%		9%	kg	899.952
6704.20	00	- Of human hair	15%	1%		9%	kg	899.953
6704.90	00	- Of other materials	15%	1%		9%	kg	899.959

SECTION XIII**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE****CHAPTER 68****ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS****Notes.**

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (i) Articles of Chapter 91 (for example, clocks and clock cases);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils), 96.10 (for example, drawing slates), or of heading 96.20 (monopods, bipods, tripods and similar articles)); or
 - (m) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6801.00	00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	1%		9%	kg	661.31
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).						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:						
6802.10	10	- - - Tiles, cubes and similar articles	15%	1%		9%	kg	661.331
6802.10	90	- - - Other	15%	1%		9%	kg	661.339
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:						
		- - Marble, travertine and alabaster:						
6802.21	10	- - - Articles	15%	1%		9%	kg	661.341
6802.21	90	- - - Other	15%	1%		9%	kg	661.349
		- - Granite:						
6802.23	10	- - - Articles	15%	1%		9%	kg	661.353
6802.23	90	- - - Other	15%	1%		9%	kg	661.354
		- - Other stone:						
6802.29	10	- - - Articles	15%	1%		9%	kg	661.355
6802.29	90	- - - Other	15%	1%		9%	kg	661.359
		- Other:						
		- - Marble, travertine and alabaster:						
6802.91	10	- - - Articles	15%	1%		9%	kg	661.361
6802.91	90	- - - Other	15%	1%		9%	kg	661.369
		- - Other calcareous stone:						
6802.92	10	- - - Articles	15%	1%		9%	kg	661.391
6802.92	90	- - - Other	15%	1%		9%	kg	661.392
		- - Granite:						
6802.93	10	- - - Articles	15%	1%		9%	kg	661.393
6802.93	90	- - - Other	15%	1%		9%	kg	661.394
		- - Other stone:						
6802.99	10	- - - Articles	15%	1%		9%	kg	661.395
6802.99	90	- - - Other	15%	1%		9%	kg	661.399
68.03		Worked slate and articles of slate or of agglome-rated slate.						
6803.00	10	- - - Trough, reservoirs, basins and sinks	15%	1%		9%	kg	661.321
6803.00	90	- - - Other	15%	1%		9%	kg	661.329

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.						
6804.10	00	- Millstones and grindstones for milling, grinding or pulping	15%	1%		9%	kg	663.11
		- Other millstones, grindstones, grinding wheels and the like:						
6804.21	00	- - Of agglomerated synthetic or natural diamond	15%	1%		9%	kg	663.121
6804.22	00	- - Of other agglomerated abrasives or of ceramics	15%	1%		9%	kg	663.122
6804.23	00	- - Of natural stone	15%	1%		9%	kg	663.123
6804.30	00	- Hand sharpening or polishing stones	15%	1%		9%	kg	663.13
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	15%	1%		9%	kg	663.21
6805.20	00	- On a base of paper or paperboard only	15%	1%		9%	kg	663.22
6805.30	00	- On a base of other materials	15%	1%		9%	kg	663.29
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.						
6806.10	00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15%	1%		9%	kg	663.51

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6806.20	00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15%	1%		9%	kg	663.52
6806.90	00	- Other	15%	1%		9%	kg	663.53
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).						
6807.10	00	- In rolls	15%	1%		9%	kg	661.811
6807.90	00	- Other	15%	1%		9%	kg	661.819
6808.00	00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	15%	1%		9%	kg	661.82
68.09		Articles of plaster or of compositions based on plaster.						
		- Boards, sheets, panels, tiles and similar articles, not ornamented:						
6809.11	00	- - Faced or reinforced with paper or paperboard only	15%	1%		9%	kg	663.311
6809.19	00	- - Other	15%	1%		9%	kg	663.312
6809.90	00	- Other articles:						
6809.90	10	- - - Industrial moulds	15%	1%		9%	kg	663.313
6809.90	90	- - - Other	15%	1%		9%	kg	663.319
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			Per block			
6810.11	00	[100] Concrete blocks 4"	Free	1%	\$0.30	5%	Kg/No	663.321
6810.11	00	[200] Concrete blocks 6"	Free	1%	\$0.35	5%	Kg/No	663.321
6810.11	00	[300] Concrete blocks 8"	Free	1%	\$0.40	5%	Kg/No	
6810.11	00	[400] Other concrete blocks; special designs	Free	1%	\$0.40	5%	Kg/No	
6810.11	00	[900] Other	Free	1%	\$0.40	5%	Kg/No	663.321
6810.19	00	- - Other	15%	1%		9%	kg	663.329
		- Other articles:						
6810.91	00	- - Prefabricated structural components for building or civil engineering	15%	1%		9%	kg	663.33

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6810.99	00	-- Other:						
6810.99	10	--- Statues, statuettes, animal figures ; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	15%	1%		9%	kg	663.341
6810.99	20	--- Pipes	15%	1%		9%	kg	663.342
6810.99	90	--- Other	15%	1%		9%	kg	663.349
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.						
6811.40	00	- Containing asbestos	15%	1%		9%	kg	
		- Not containing asbestos:						
6811.81	00	-- Corrugated sheets	15%	1%		9%	kg	661.831
6811.82	00	-- Other sheets, panels, tiles and similar articles	15%	1%		9%	kg	661.832
6811.89	00	-- Other articles	15%	1%		9%	kg	661.839
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.						
6812.80	00	- Of crocidolite	15%	1%		9%	kg	
		- Other:						
6812.91	00	-- Clothing, clothing accessories, footwear and headgear	15%	1%		9%	kg	663.815
6812.92	00	-- Paper, millboard and felt	15%	1%		9%	kg	663.816
6812.93	00	-- Compressed asbestos fibre jointing, in sheets or rolls	15%	1%		9%	kg	663.817
6812.99	00	-- Other	15%	1%		9%	kg	663.819
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.						
6813.20	00	- Containing asbestos	20%	1%		9%	kg	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Not containing asbestos:						
6813.81	00	- - Brake linings and pads	20%	1%		9%	kg	663.821
6813.89	00	- - Other	20%	1%		9%	kg	663.829
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	15%	1%		9%	kg	663.351
6814.90	00	- Other	15%	1%		9%	kg	663.359
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.						
6815.10	00	- Non-electrical articles of graphite or other carbon	15%	1%		9%	kg	663.36
6815.20	00	- Articles of peat	15%	1%		9%	kg	663.37
		- Other articles:						
6815.91	00	- - Containing magnesite, dolomite or chromite	15%	1%		9%	kg	663.38
6815.99	00	- - Other	15%	1%		9%	kg	663.39

CHAPTER 69
CERAMIC PRODUCTS

Notes.

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

Additional Guideline:

Complete lavatory sets refers to permanent fixtures comprising a lavatory bowl and tank whether or not equipped with their fittings.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		I - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
6901.00	00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	15%	1%		9%	kg	662.31
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	0	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :						
6902.10	10	- - - Refractory bricks	15%	1%		9%	kg	662.321

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6902.10	90	- - - Other	15%	1%		9%	kg	662.322
6902.20	00	- Containing by weight more than 50% of alumina(Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:						
6902.20	10	- - - Refractory bricks	15%	1%		9%	kg	662.323
6902.20	90	- - - Other	15%	1%		9%	kg	662.324
6902.90	00	- Other	15%	1%		9%	kg	662.329
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.						
6903.10	00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	15%	1%		9%	kg	663.71
6903.20	00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	15%	1%		9%	kg	663.72
6903.90	00	- Other	15%	1%		9%	kg	663.79
		II - OTHER CERAMIC PRODUCTS						
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.						
6904.10	00	- Building bricks	15%	1%		9%	kg	662.411
6904.90	00	- Other:						
6904.90	10	- - - Tiles	15%	1%		9%	kg	662.412
6904.90	90	- - - Other	15%	1%		9%	kg	662.419
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.						
6905.10	00	- Roofing tiles	15%	1%		9%	kg	662.421
6905.90	00	- Other	15%	1%		9%	kg	662.429
6906.00	00	Ceramic pipes, conduits, guttering and pipe fittings.	15%	1%		9%	kg	662.43
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.						
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:						
6907.21	00	- - Of a water absorption coefficient by weight not exceeding 0.5%	15%	1%		9%	kg&m2	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
6907.22	00	- - Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%						
6907.22	10	- - - Clay tiles	15%	1%		9%	kg&u	
6907.22	90	- - - Other tiles	15%	1%		9%	kg&u	
6907.23	00	- - Of a water absorption coefficient by weight exceeding 10%						
6907.23	10	- - - Clay tiles	15%	1%		9%	kg&u	
6907.23	90	- - - Other tiles	15%	1%		9%	kg&u	
6907.30	00	- Mosaic cubes and the like, other than those of subheading 6907.40	15%	1%		9%	kg&u	
6907.40	00	- Finishing ceramics	15%	1%		9%	kg&u	
69.08		[Deleted]						
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	15%	1%		9%	kg	663.911
6909.12	00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	15%	1%		9%	kg	663.912
6909.19	00	- - Other	15%	1%		9%	kg	663.913
6909.90	00	- Other	15%	1%		9%	kg	663.919
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:						
6910.10	10	- - - Sinks	15%	1%		9%	kg&u	812.211
6910.10	20	- - - Wash basins and wash basin pedestals	15%	1%		9%	kg&u	812.212
6910.10	30	- - - Baths	15%	1%		9%	kg&u	812.213
6910.10	40	- - - Bidets	15%	1%		9%	kg&u	812.214
6910.10	50	- - - Water closet pans (lavatory bowls)	15%	1%		9%	kg&u	812.215
6910.10	60	- - - Flushing cisterns (tanks)	15%	1%		9%	kg&u	812.216
6910.10	70	- - - Urinals	15%	1%		9%	kg&u	812.217
6910.10	80	- - - Complete lavatory sets	15%	1%		9%	kg&u	812.218
6910.10	90	- - - Other	15%	1%		9%	kg&u	812.219
6910.90	00	- Other	15%	1%		9%	kg&u	812.29

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.						
6911.10	00	- Tableware and kitchenware:						
6911.10	10	- - - Tableware	15%	1%		9%	kg	666.111
6911.10	20	- - - Kitchenware	15%	1%		9%	kg	666.112
6911.90	00	- Other	15%	1%		9%	kg	666.12
6912.00	00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.						
6912.00	10	- - - Tableware and kitchenware	15%	1%		9%	kg	666.131
6912.00	90	- - - Other	15%	1%		9%	kg	666.139
69.13		Statuettes and other ornamental ceramic articles.						
6913.10	00	- Of porcelain or china	15%	1%		9%	kg	666.21
6913.90	00	- Other	15%	1%		9%	kg	666.29
69.14		Other ceramic articles.						
6914.10	00	- Of porcelain or china	15%	1%		9%	kg	663.991
6914.90	00	- Other	15%	1%		9%	kg	663.999

CHAPTER 70**GLASS AND GLASSWARE****Notes.**

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression “glass wool” means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7001.00	00	Cullet and other waste and scrap of glass; glass in the mass.						
7001.00	10	- - - Fragments and chippings	10%	1%		9%	kg	665.934
7001.00	90	- - - Other	10%	1%		9%	kg	664.11
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.						
7002.10	00	- Balls	10%	1%		9%	kg	664.121
7002.20	00	- Rods	10%	1%		9%	kg	664.122
		- Tubes:						
7002.31	00	- - Of fused quartz or other fused silica	10%	1%		9%	kg	664.123
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	10%	1%		9%	kg	664.124
7002.39	00	- - Other	10%	1%		9%	kg	664.129
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	10%	1%		9%	kg&m ²	664.511
7003.19	00	- - Other	10%	1%		9%	kg&m ²	664.519
7003.20	00	- Wired sheets	10%	1%		9%	kg&m ²	664.52
7003.30	00	- Profiles	10%	1%		9%	kg&m ²	664.53
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	10%	1%		9%	kg&m ²	664.31
7004.90	00	- Other glass	10%	1%		9%	kg&m ²	664.39
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7005.10	00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	1%		9%	kg&m ²	664.411
		- Other non-wired glass:						
7005.21	00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	1%		9%	kg&m ²	664.412
7005.29	00	- - Other	10%	1%		9%	kg&m ²	664.419
7005.30	00	- Wired glass	10%	1%		9%	kg&m ²	664.42
7006.00	00	Glass of heading 70.03, 70.04 or 70.05, bent, edge- worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	10%	1%		9%	kg	664.91
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.						
7007.11	00	- Toughened (tempered) safety glass:						
		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:						
7007.11	10	- - - Motor car windscreens	20%	1%		9%	kg	664.711
7007.11	90	- - - Other	10%	1%		9%	kg	664.712
7007.19	00	- - Other	10%	1%		9%	kg&m ²	664.719
		- Laminated safety glass:						
7007.21	00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:						
7007.21	10	- - - Motor car windscreens	20%	1%		9%	kg	664.721
7007.21	90	- - - Other	10%	1%		9%	kg	664.722
7007.29	00	- - Other	10%	1%		9%	kg	664.729
7008.00	00	Multiple-walled insulating units of glass.	10%	1%		9%	kg	664.92
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.						
7009.10	00	- Rear-view mirrors for vehicles	20%	1%		9%	kg	664.81
		- Other:						
7009.91	00	- - Unframed	10%	1%		9%	kg	664.891
7009.92	00	- - Framed	10%	1%		9%	kg	664.892

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg&u	665.92
7010.20	00	- Stoppers, lids and other closures	10%	1%		9%	kg&u	665.111
7010.90	00	- Other:						
7010.90	10	- - - Bottles for soft drinks, beers, wines and spirits	10%	1%		9%	kg&u	
7010.90	90	- - - Other	10%	1%		9%	kg&u	
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.						
7011.10	00	- For electric lighting	10%	1%		9%	kg	664.931
7011.20	00	- For cathode-ray tubes	10%	1%		9%	kg	664.932
7011.90	00	- Other	10%	1%		9%	kg	664.939
[70.12]		Deleted						
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).						
7013.10	00	- Of glass-ceramics	10%	1%		9%	kg	665.21
		- Stemware drinking glasses, other than of glass ceramics:						
7013.22	00	- - Of lead crystal	10%	1%		9%	kg	
7013.28	00	- - Other	10%	1%		9%	kg	
		- Other drinking glasses, other than of glass ceramics:						
7013.33	00	- - Of lead crystal	10%	1%		9%	kg	665.221
7013.37	00	- - Other	10%	1%		9%	kg	665.229
		- 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	10%	1%		9%	kg	665.231
7013.42	00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	10%	1%		9%	kg	665.232
7013.49	00	- - Other	10%	1%		9%	kg	665.239
		- Other glassware:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7013.91	00	- - Of lead crystal	10%	1%		9%	kg	665.291
7013.99	00	- - Other	10%	1%		9%	kg	665.299
7014.00	00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.						
7014.00	10	- - - Signalling glassware and optical elements of glass, for road motor vehicles	10%	1%		9%	kg	665.951
7014.00	90	- - - Other	10%	1%		9%	kg	665.959
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	10%	1%		9%	kg	664.941
7015.90	00	- Other	10%	1%		9%	kg	664.949
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.						
7010.10	00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:						
7016.10	10	- - - Mosaic cubes	10%	1%		9%	kg	665.941
7016.10	90	- - - Other	10%	1%		9%	kg	665.949
7016.90	00	- Other:						
7016.90	10	- - - Tiles	10%	1%		9%	kg	665.961
7016.90	90	- - - Other	10%	1%		9%	kg	665.969
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.						
7017.10	00	- Of fused quartz or other fused silica	10%	1%		9%	kg	665.911

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7017.20	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	10%	1%		9%	kg	665.912
7017.90	00	- Other	10%	1%		9%	kg	665.919
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.						
7018.10	00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10%	1%		9%	kg	665.931
7018.20	00	- Glass microspheres not exceeding 1 mm in diameter	10%	1%		9%	kg	665.932
7018.90	00	- Other:						
7018.90	10	- - - Glass eyes	10%	1%		9%	kg	665.933
7018.90	90	- - - Other	10%	1%		9%	kg	665.939
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).						
		- Slivers, rovings, yarn and chopped strands:						
7019.11	00	- - Chopped strands, of a length of not more than 50 mm	10%	1%		9%	kg	651.951
7019.12	00	- - Rovings	10%	1%		9%	kg	651.952
7019.19	00	- - Other	10%	1%		9%	kg	651.959
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:						
7019.31	00	- - Mats	10%	1%		9%	kg	664.951
7019.32	00	- - Thin sheets (voiles)	10%	1%		9%	kg	664.952
7019.39	00	- - Other	10%	1%		9%	kg	664.953
7019.40	00	- Woven fabrics of rovings	10%	1%		9%	kg	654.61
		- Other woven fabrics:						
7019.51	00	- - Of a width not exceeding 30 cm	10%	1%		9%	kg	654.62
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	10%	1%		9%	kg	654.63
7019.59	00	- - Other	10%	1%		9%	kg	654.69

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7019.90	00	- Other:						
7019.90	10	- - - Glass fibres (including glass wool)	10%	1%		9%	kg	664.954
7019.90	90	- - - Other	10%	1%		9%	kg	664.959
7020.00	00	Other articles of glass.						
7020.00	10	- - - Industrial articles	10%	1%		9%	kg	665.991
7020.00	20	- - - Glass inner for vacuum flasks or for other vacuum vessels	10%	1%		9%	kg	665.12
7020.00	90	- - - Other	10%	1%		9%	kg	665.999

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;
 - (i) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (j) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (l) Arms or parts thereof (Chapter 93);
 - (m) Articles covered by Note 2 to Chapter 95;
 - (n) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

- (o) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.
 - (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
- 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, 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 goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		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:						
7101.10	10	- - - Temporarily strung for convenience of transport	Free	1%		5%	kg	667.111
7101.10	90	- - - Other	Free	1%		5%	kg	667.119
		- Free cultured pearls:						
7101.21	00	- - Unworked:						
7101.21	10	- - - Temporarily strung for convenience of transport	Free	1%		5%	kg	667.121
7101.21	90	- - - Other	Free	1%		5%	kg	667.129
7101.22	00	- - Worked:						
7101.22	10	- - - Temporarily strung for convenience of transport	Free	1%		5%	kg	667.131
7101.22	90	- - - Other	Free	1%		5%	kg	667.139
71.02		Diamonds, whether or not worked, but not mounted or set.						
7102.10	00	- Unsorted	Free	1%		5%	kg&ct	667.21
		- Industrial:						
7102.21	00	- - Unworked or simply sawn, cleaved or bruted	Free	1%		5%	kg&ct	277.11
7102.29	00	- - Other	Free	1%		5%	kg&ct	277.19
		- Non-industrial:						
7102.31	00	- - Unworked or simply sawn, cleaved or bruted	Free	1%		5%	kg&ct	667.22
7102.39	00	- - Other	Free	1%		5%	kg&ct	667.29
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.						
7103.20	00	- Unworked or simply sawn or roughly shaped:						
7103.10	10	- - - Temporarily strung for convenience of transport	Free	1%		5%	kg	667.311
7103.10	90	- - - Other	Free	1%		5%	kg	667.319

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Otherwise worked:						
7103.91	00	- - Rubies, sapphires and emeralds:						
7103.91	10	- - - Temporarily strung for convenience of transport	Free	1%		5%	kg&ct	667.391
7103.91	90	- - - Other	Free	1%		5%	kg&ct	667.392
7103.99	00	- - Other:						
7103.99	10	- - - Temporarily strung for convenience of transport	Free	1%		5%	kg&ct	667.393
7103.99	90	- - - Other	Free	1%		5%	kg&ct	667.399
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	Free	1%		5%	kg&ct	667.41
7104.20	00	- Other, unworked or simply sawn or roughly shaped	Free	1%		5%	kg&ct	667.42
7104.90	00	- Other	Free	1%		5%	kg&ct	667.49
71.05		Dust and powder of natural or synthetic precious or semi- precious stones.						
7105.10	00	- Of diamonds	Free	1%		5%	kg&ct	277.211
7105.90	00	- Other	Free	1%		5%	kg	277.219
		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	Free	1%		5%	kg	681.141
		- Other:						
7106.91	00	- - Unwrought	Free	1%		5%	kg	681.13
7106.92	00	- - Semi-manufactured	Free	1%		5%	kg	681.142
71.07	00	Base metals clad with silver, not further worked than semi-manufactured.	Free	1%		5%	kg	681.12
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
		- Non-monetary:						
7108.11	00	- - Powder	Free	1%		5%	kg	971.011

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7108.12	00	- - Other unwrought forms:						
7108.12	10	- - - In bars	Free	1%		5%	kg	971.012
7108.12	90	- - - Other	Free	1%		5%	kg	971.013
7108.13	00	- - Other semi-manufactured forms	Free	1%		5%	kg	971.014
7108.20	00	- Monetary	Free	1%		5%	kg	971.015
71.09	00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	Free	1%		5%	kg	971.02
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.						
		- Platinum:						
7110.11	00	- - Unwrought or in powder form	Free	1%		5%	kg	681.23
7110.19	00	- - Other	Free	1%		5%	kg	681.251
		- Palladium:						
7110.21	00	- - Unwrought or in powder form	Free	1%		5%	kg	681.241
7110.29	00	- - Other	Free	1%		5%	kg	681.252
		- Rhodium:						
7110.31	00	- - Unwrought or in powder form	Free	1%		5%	kg	681.242
7110.39	00	- - Other	Free	1%		5%	kg	681.253
		- Iridium, osmium and ruthenium:						
7110.41	00	- - Unwrought or in powder form	Free	1%		5%	kg	681.243
7110.49	00	- - Other	Free	1%		5%	kg	681.259
71.11	00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	Free	1%		5%	kg	681.22
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.						
7112.30	00	- Ash containing precious metal or precious metal compounds	Free	1%		5%	kg	289.31
		- Other:						
7112.91	00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	1%		5%	kg	289.91
7112.92	00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	Free	1%		5%	kg	289.92
7112.99	00	- - Other	Free	1%		5%	kg	289.99

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES						
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.						
		- Of precious metal whether or not plated or clad with precious metal:						
7113.11	00	- - Of silver, whether or not plated or clad with other precious metal	Free	1%		5%	kg	897.311
7113.19	00	- - Of other precious metal, whether or not plated or clad with precious metal:						
7113.19	10	- - - Of gold	Free	1%		5%	kg	897.312
7113.19	90	- - - Other	Free	1%		5%	kg	897.313
7113.20	00	- Of base metal clad with precious metal	Free	1%		5%	kg	897.314
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	Free	1%		5%	kg	897.321
7114.19	00	- - Of other precious metal, whether or not plated or clad with precious metal	Free	1%		5%	kg	897.322
7114.20	00	- Of base metal clad with precious metal	Free	1%		5%	kg	897.323
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	Free	1%		5%	kg	897.41
7115.90	00	- Other	Free	1%		5%	kg	897.49
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	Free	1%		5%	kg	897.331
7116.20	00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	Free	1%		5%	kg	897.332
71.17		Imitation jewellery.						
		- Of base metal, whether or not plated with precious metal:						
7117.11	00	- - Cuff-links and studs	15%	1%		9%	kg	897.211
7117.19	00	- - Other	15%	1%		9%	kg	897.219

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7117.90	00	- Other	15%	1%		9%	kg	897.29
71.18		Coin.						
7118.10	00	- Coin (other than gold coin), not being legal tender	Free	1%		5%	kg	961.00
7118.90	00	- Other:						
7118.90	10	- - - Gold coin	Free	1%		5%	kg	961.02
7118.90	90	- - - Other	Free	1%		5%	kg	961.09

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

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

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

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

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

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

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

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7. Classification of composite articles:
Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:
 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
- 8. In this Section, the following expressions have the meanings hereby assigned to them:
 - (a) Waste and scrap
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) Powders
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72**IRON AND STEEL**

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

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

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

(d) Steel

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

(e) Stainless steel

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

(f) Other alloy steel

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon

- 0.05% or more of titanium
 - 0.3% or more of tungsten (wolfram)
 - 0.1% or more of vanadium
 - 0.05% or more of zirconium
 - 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.
- (g) Remelting scrap ingots of iron or steel
Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.
- (h) Granules
Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.
- (i) Semi-finished products
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and
Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.
These products are not presented in coils.
- (j) Flat-rolled products
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:
- coils of successively superimposed layers, or
 - straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.
- Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.
- (j) 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).
- (k) 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.
- (l) 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.

- (m) 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.
 - (n) Hollow drill bars and rods
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.
2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
 3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.
For the application of this rule the unspecified “other elements” referred to in Chapter Note 1(c) must each exceed 10% by weight.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM						
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.						
7201.10	00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorous	10%	1%		9%	kg	671.21
7201.20	00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorous	10%	1%		9%	kg	671.22
7201.50	00	- Alloy pig iron, spiegeleisen:						
7201.50	10	- - - Alloy pig iron	10%	1%		9%	kg	671.231
7201.50	20	- - - Spiegeleisen	10%	1%		9%	kg	671.232
72.02		Ferro-alloys.						
		- Ferro-manganese:						
7202.11	00	- - Containing by weight more than 2% of carbon	10%	1%		9%	kg	671.41
7202.19	00	- - Other	10%	1%		9%	kg	671.49
		- Ferro-silicon:						
7202.21	00	- - Containing by weight more than 55% of silicon	10%	1%		9%	kg	671.511
7202.29	00	- - Other	10%	1%		9%	kg	671.519
7202.30	00	- Ferro-silico-manganese	10%	1%		9%	kg	671.52
		- Ferro-chromium:						
7202.41	00	- - Containing by weight more than 4% of carbon	10%	1%		9%	kg	671.531
7202.49	00	- - Other	10%	1%		9%	kg	671.532
7202.50	00	- Ferro-silico-chromium	10%	1%		9%	kg	671.54
7202.60	00	- Ferro-nickel	10%	1%		9%	kg	671.55
7202.70	00	- Ferro-molybdenum	10%	1%		9%	kg	671.591
7202.80	00	- Ferro-tungsten and ferro-silico-tungsten	10%	1%		9%	kg	671.592
		- Other:						
7202.91	00	- - Ferro-titanium and ferro-silico-titanium	10%	1%		9%	kg	671.593
7202.92	00	- - Ferro-vanadium	10%	1%		9%	kg	671.594
7202.93	00	- - Ferro-niobium	10%	1%		9%	kg	671.595
7202.99	00	- - Other	10%	1%		9%	kg	671.599

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	671.331
7203.90	00	- Other	10%	1%		9%	kg	671.339
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.						
7204.10	00	- Waste and scrap of cast iron	10%	1%		9%	kg	282.1
		- Waste and scrap of alloy steel:						
7204.21	00	- - Of stainless steel	10%	1%		9%	kg	282.21
7204.29	00	- - Other	10%	1%		9%	kg	282.29
7204.30	00	- Waste and scrap of tinned iron or steel	10%	1%		9%	kg	282.31
		- Other waste and scrap:						
7204.41	00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%	1%		9%	kg	282.32
7204.49	00	- - Other	10%	1%		9%	kg	282.39
7204.50	00	- Remelting scrap ingots	10%	1%		9%	kg	282.33
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.						
7205.10	00	- Granules	10%	1%		9%	kg	671.31
		- Powders:						
7205.21	00	- - Of alloy steel	10%	1%		9%	kg	671.321
7205.29	00	- - Other	10%	1%		9%	kg	671.329
		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:						
7206.10	10	- - - Of iron	10%	1%		9%	kg	672.411
7206.10	20	- - - Of non-alloy steel	10%	1%		9%	kg	672.412
7206.90	00	- Other:						
7206.90	10	- - - Of iron	10%	1%		9%	kg	672.451
7206.90	90	- - - Of non-alloy steel	10%	1%		9%	kg	672.459
72.07		Semi-finished products of iron or non-alloy steel.						
		- Containing by weight less than 0.25% of carbon:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7207.11	00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:						
7207.11	10	- - - Blooms and billets, of non-alloy steel	10%	1%		9%	kg	672.611
7207.11	90	- - - Other	10%	1%		9%	kg	672.619
7207.12	00	- - Other, of rectangular (other than square) cross-section:						
7207.12	10	- - - Blooms and billets, of non-alloy steel	10%	1%		9%	kg	672.621
7207.12	90	- - - Other	10%	1%		9%	kg	672.629
7207.19	00	- Other:						
7207.19	10	- - - Blooms and billets, of non-alloy steel	10%	1%		9%	kg	672.691
7207.19	90	- - - Other	10%	1%		9%	kg	672.699
7207.20	00	- Containing by weight 0.25% or more of carbon:						
7207.20	10	- - - Blooms and billets, of non-alloy steel	10%	1%		9%	kg	672.71
7207.20	90	- - - Other	10%	1%		9%	kg	672.79
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:						
7208.10	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.11
7208.10	90	- - - Other	10%	1%		9%	kg	673.21
		- Other, in coils, not further worked than hot-rolled, pickled:						
7208.25	00	- - Of a thickness of 4.75 mm or more	10%	1%		9%	kg	673.31
7208.26	00	- - Of a thickness of 3 mm or more but less than 4.75mm	10%	1%		9%	kg	673.41
7208.27	00	- - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.51
		- Other, in coils, not further worked than hot-rolled:						
7208.36	00	- - Of a thickness exceeding 10 mm	10%	1%		9%	kg	673.61
7208.37	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	1%		9%	kg	673.62
7208.38	00	- - Of a thickness of 3 mm or more but less than 4.75mm	10%	1%		9%	kg	673.63
7208.39	00	- - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.64
7208.40	00	- Not in coils, not further worked than hot-rolled, with patterns in relief:						
7208.40	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.65

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7208.40	90	- - - Other	10%	1%		9%	kg	673.69
		- Other, not in coils, not further worked than hot-rolled :						
7208.51	00	- - Of a thickness exceeding 10 mm	10%	1%		9%	kg	673.71
7208.52	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	1%		9%	kg	673.72
7208.53	00	- - Of a thickness of 3 mm or more but less than 4.75mm	10%	1%		9%	kg	673.73
7208.54	00	- - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.74
7208.90	00	- Other:						
7208.90	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.511
7208.90	90	- - - Other	10%	1%		9%	kg	673.519
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.						
		- In coils, not further worked than cold-rolled (cold-reduced):						
7209.15	00	- - Of a thickness of 3mm or more	10%	1%		9%	kg	673.75
7209.16	00	- - Of a thickness exceeding 1 mm but less than 3 mm	10%	1%		9%	kg	673.76
7209.17	00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	1%		9%	kg	673.77
7209.18	00	- - Of a thickness of less than 0.5 mm	10%	1%		9%	kg	673.78
		- Not in coils, not further worked than cold-rolled (cold reduced):						
7209.25	00	- - Of a thickness of 3 mm or more	10%	1%		9%	kg	673.85
7209.26	00	- - Of a thickness exceeding 1 mm but less than 3 mm	10%	1%		9%	kg	673.86
7209.27	00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	1%		9%	kg	673.87
7209.28	00	- - Of a thickness of less than 0.5 mm	10%	1%		9%	kg	673.88
7209.10	00	- Other:						
7209.90	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.521
7209.90	90	- - - Other	10%	1%		9%	kg	673.529
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.						
		- Plated or coated with tin:						
7210.11	00	- - Of a thickness of 0.5 mm or more	10%	1%		9%	kg	674.211
7210.12	00	- - Of a thickness of less than 0.5 mm	10%	1%		9%	kg	674.212

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7210.20	00	- Plated or coated with lead, including terne-plate	10%	1%		9%	kg	674.41
7210.30	00	- Electrolytically plated or coated with zinc:						
7210.30	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.111
7210.30	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.112
7210.30	90	- - - Other	10%	1%		9%	kg	674.119
		- Otherwise plated or coated with zinc:						
7210.41	00	- - Corrugated:						
7210.41	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	674.131
7210.41	90	- - - Other	10%	1%		9%	kg	674.132
7210.49	00	- - Other:						
7210.49	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	674.133
7210.49	90	- - - Other	10%	1%		9%	kg	674.139
7210.50	00	- Plated or coated with chromium oxides or with chromium and chromium oxides	10%	1%		9%	kg	674.42
		- Plated or coated with aluminium:						
7210.61	00	- - Plated or coated with aluminium-zinc alloys:						
7210.61	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.431
7210.61	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.432
7210.61	90	- - - Other	10%	1%		9%	kg	674.433
7210.69	00	- - Other	10%	1%		9%	kg	674.439
7210.70	00	- Painted, varnished or coated with plastics:						
7210.70	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.311
7210.70	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.312
7210.70	90	- - - Other	10%	1%		9%	kg	674.319
7210.90	00	- Other:						
7210.90	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.441
7210.90	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.442
7210.90	90	- - - Other	10%	1%		9%	kg	674.449
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:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	673.91
7211.14	00	- - Other, of a thickness of 4.75 mm or more	10%	1%		9%	kg	673.92
7211.19	00	- - Other:						
7211.19	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.93
7211.19	90	- - - Other	10%	1%		9%	kg	673.94
		- Not further worked than cold-rolled (cold-reduced):						
7211.23	00	- - Containing by weight less than 0.25% of carbon:						
7211.23	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.95
7211.23	90	- - - Other	10%	1%		9%	kg	673.96
7211.29	00	- - Other:						
7211.29	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.97
7211.29	90	- - - Other	10%	1%		9%	kg	673.99
7211.90	00	- Other:						
7211.90	10	- - - Of a thickness of less than 3 mm	10%	1%		9%	kg	673.531
7211.90	90	- - - Other	10%	1%		9%	kg	673.539
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.						
7212.10	00	- Plated or coated with tin	10%	1%		9%	kg	674.22
7212.20	00	- Electrolytically plated or coated with zinc:						
7212.20	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.121
7212.20	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.122
7212.20	90	- - - Other	10%	1%		9%	kg	674.129
7212.30	00	- Otherwise plated or coated with zinc:						
7212.30	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.141
7212.30	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.142
7212.30	90	- - - Other	10%	1%		9%	kg	674.149
7212.40	00	- Painted, varnished or coated with plastics:						
7212.40	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.321

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7212.40	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.322
7212.40	90	- - - Other	10%	1%		9%	kg	674.329
7212.50	00	- Otherwise plated or coated:						
7212.50	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.511
7212.50	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.512
7212.50	90	- - - Other	10%	1%		9%	kg	674.519
7212.60	00	- Clad:						
7212.60	10	- - - Of a thickness of less than 3 mm, corrugated	10%	1%		9%	kg	674.521
7212.60	20	- - - Of a thickness of less than 3 mm, other	10%	1%		9%	kg	674.522
7212.60	90	- - - Other	10%	1%		9%	kg	674.529
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.						
7213.10	00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:						
7213.10	10	- - - Of iron	10%	1%		9%	kg	676.211
7213.10	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.219
7213.20	00	- Other, of free-cutting steel	10%	1%		9%	kg	676.22
		- Other:						
7213.90	00	- - Of circular cross-section measuring less than 14mm in diameter:						
7213.91	10	- - - Of iron	10%	1%		9%	kg	676.131
7213.91	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.139
7213.99	00	- - Other:						
7213.99	10	- - - Of iron	10%	1%		9%	kg	676.24
7213.99	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.252
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:						
7214.10	10	- - - Of iron	10%	1%		9%	kg	676.26
7214.10	20	- - - Of non-alloy steel	10%	1%		9%	kg	676.27
7214.20	00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7214.20	10	- - - Of iron	10%	1%		9%	kg	676.281
7214.20	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.282
7214.30	00	- Other, of free-cutting steel	10%	1%		9%	kg	676.283
		- Other:						
7214.91	00	- - Of rectangular (other than square) cross-section:						
7214.91	10	- - - Of iron	10%	1%		9%	kg	676.231
7214.91	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.239
7214.99	00	- - Other:						
7214.99	10	- - - Of iron	10%	1%		9%	kg	676.41
7214.99	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.42
72.15		Other bars and rods of iron or non-alloy steel.						
7215.10	00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	10%	1%		9%	kg	676.43
7215.50	00	- Other, not further worked than cold-formed or cold-finished	10%	1%		9%	kg	676.33
7215.90	00	- Other:						
7215.90	10	- - - Of iron	10%	1%		9%	kg	676.44
7215.90	90	- - - Of non-alloy steel	10%	1%		9%	kg	676.49
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	10%	1%		9%	kg	676.811
		- 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	10%	1%		9%	kg	676.812
7216.22	00	- - T sections	10%	1%		9%	kg	676.813
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:						
7216.31	00	- - U sections	10%	1%		9%	kg	676.821
7216.32	00	- - I sections	10%	1%		9%	kg	676.822
7216.33	00	- - H sections	10%	1%		9%	kg	676.823
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	10%	1%		9%	kg	676.824
7216.50	00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7216.50	10	- - - Angles, of non-alloy steel	10%	1%		9%	kg	676.831
7216.50	90	- - - Other	10%	1%		9%	kg	676.839
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:						
7216.61	00	- - Obtained from flat-rolled products:						
7216.61	10	- - - Angles, of non-alloy steel	10%	1%		9%	kg	676.841
7216.61	90	- - - Other	10%	1%		9%	kg	676.842
7216.69	00	- - Other:						
7216.69	10	- - - Angles, of non-alloy steel	10%	1%		9%	kg	676.843
7216.69	90	- - - Other	10%	1%		9%	kg	676.849
		- Other:						
7216.91	00	- - Cold-formed or cold-finished from flat-rolled products:						
7216.91	10	- - - Angles, of non-alloy steel	10%	1%		9%	kg	676.851
7216.91	90	- - - Other	10%	1%		9%	kg	676.852
7216.99	00	- - Other	10%	1%		9%	kg	676.859
72.17		Wire of iron or non-alloy steel.						
7217.10	00	- Not plated or coated, whether or not polished:						
7217.10	10	- - - Of iron	10%	1%		9%	kg	678.11
7217.10	90	- - - Of non-alloy steel	10%	1%		9%	kg	678.12
7217.20	00	- Plated or coated with zinc	10%	1%		9%	kg	678.13
7217.30	00	- Plated or coated with other base metals	10%	1%		9%	kg	678.14
7217.90	00	- Other	10%	1%		9%	kg	678.19
		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	10%	1%		9%	kg	672.47
		- Other:						
7218.91	00	- - Of rectangular (other than square) cross-section	10%	1%		9%	kg	672.811
7218.99	00	- - Other	10%	1%		9%	kg	672.819
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	10%	1%		9%	kg	675.311
7219.12	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	1%		9%	kg	675.312
7219.13	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	10%	1%		9%	kg	675.32

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7219.14	00	- - Of a thickness of less than 3 mm	10%	1%		9%	kg	675.33
		- Not further worked than hot-rolled, not in coils:						
7219.21	00	- - Of a thickness exceeding 10 mm	10%	1%		9%	kg	675.341
7219.22	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	1%		9%	kg	675.342
7219.23	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	10%	1%		9%	kg	675.35
7219.24	00	- - Of a thickness of less than 3 mm	10%	1%		9%	kg	675.36
		- Not further worked than cold-rolled (cold-reduced):						
7219.31	00	- - Of a thickness of 4.75 mm or more	10%	1%		9%	kg	675.51
7219.32	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	10%	1%		9%	kg	675.52
7219.33	00	- - Of a thickness exceeding 1 mm but less than 3 mm	10%	1%		9%	kg	675.53
7219.34	00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	1%		9%	kg	675.54
7219.35	00	- - Of a thickness of less than 0.5 mm	10%	1%		9%	kg	675.55
7219.90	00	- Other	10%	1%		9%	kg	675.71
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	10%	1%		9%	kg	675.37
7220.12	00	- - Of a thickness of less than 4.75 mm	10%	1%		9%	kg	675.38
7220.20	00	- Not further worked than cold-rolled (cold-reduced)	10%	1%		9%	kg	675.56
7220.90	00	- Other	10%	1%		9%	kg	675.72
7221.00	00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	10%	1%		9%	kg	676.15
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	10%	1%		9%	kg	676.251
7222.19	00	- - Other	10%	1%		9%	kg	676.259
7222.20	00	- Bars and rods, not further worked than cold-formed or cold-finished	10%	1%		9%	kg	676.51
7222.30	00	- Other bars and rods	10%	1%		9%	kg	676.59
7222.40	00	- Angles, shapes and sections:						
7222.40	10	- - - Angles	10%	1%		9%	kg	676.871

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7222.40	20	- - - Shapes and sections	10%	1%		9%	kg	676.872
7223.00	00	Wire of stainless steel.	10%	1%		9%	kg	678.21
		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	10%	1%		9%	kg	672.49
7224.90	00	- Other	10%	1%		9%	kg	672.82
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	10%	1%		9%	kg	675.111
7225.19	00	- - Other	10%	1%		9%	kg	675.119
7225.30	00	- Other, not further worked than hot-rolled, in coils	10%	1%		9%	kg	675.41
7225.40	00	- Other, not further worked than hot-rolled, not in coils	10%	1%		9%	kg	675.42
7225.50	00	- Other, not further worked than cold-rolled (cold-reduced)	10%	1%		9%	kg	675.61
		- Other:						
7225.91	00	- - Electrolytically plated or coated with zinc	10%	1%		9%	kg	675.731
7225.92	00	- - Otherwise plated or coated with zinc	10%	1%		9%	kg	675.732
7225.99	00	- - Other	10%	1%		9%	kg	675.733
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	10%	1%		9%	kg	675.121
7226.19	00	- - Other	10%	1%		9%	kg	675.129
7226.20	00	- Of high speed steel	10%	1%		9%	kg	675.22
		- Other:						
7226.91	00	- - Not further worked than hot- rolled	10%	1%		9%	kg	675.43
7226.92	00	- - Not further worked than cold- rolled (cold-reduced)	10%	1%		9%	kg	675.62
7226.99	00	- - Other	10%	1%		9%	kg	675.749
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.						
7227.10	00	- Of high speed steel	10%	1%		9%	kg	676.61

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7227.20	00	- Of silico-manganese steel	10%	1%		9%	kg	676.62
7227.90	00	- Other	10%	1%		9%	kg	676.69
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	10%	1%		9%	kg	676.71
7228.20	00	- Bars and rods, of silico-managanese steel	10%	1%		9%	kg	676.72
7228.30	00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	1%		9%	kg	676.29
7228.40	00	- Other bars and rods, not further worked than forged	10%	1%		9%	kg	676.46
7228.50	00	- Other bars and rods, not further worked than cold-formed or cold-finished	10%	1%		9%	kg	676.39
7228.60	00	- Other bars and rods	10%	1%		9%	kg	676.47
7228.70	00	- Angles, shapes and sections:						
7228.70	10	- - - Angles	10%	1%		9%	kg	676.881
7228.70	20	- - - Shapes and sections	10%	1%		9%	kg	676.882
7228.80	00	- Hollow drill bars and rods	10%	1%		9%	kg	676.48
72.29		Wire of other alloy steel.						
7229.20	00	- Of silico-managanese steel	10%	1%		9%	kg	678.292
7229.90	00	- Other	10%	1%		9%	kg	678.299

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.

Additional Guideline

1. Subheading 7319.40.90 covers, *inter alia*, dressmakers’ pins, push pins, hatpins (other than those for personal adornment), pointed shanks for brooches and badges (whether or not with swivel joints or connections), pins and pointed shanks for fixing labels and pins for mounting insects, It does not cover hair-pins and curling pins (heading 96.15) and tie-pins and hat-pins for personal adornment (heading 71.17).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	676.861
7301.20	00	- Angles, shapes and sections	10%	1%		9%	kg	676.862
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	10%	1%		9%	kg	677.01
7302.30	00	- Switch blades, crossing frogs, point rods and other crossing pieces	10%	1%		9%	kg	677.092
7302.40	00	- Fish-plates and sole plates	10%	1%		9%	kg	677.093
7302.90	00	- Other	10%	1%		9%	kg	677.099
7303.00	00	Tubes, pipes and hollow profiles, of cast iron.	10%	1%		9%	kg	679.11

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.						
		- Line pipe of a kind used for oil or gas pipelines:						
7304.11	00	- - Of stainless steel	10%	1%		9%	kg	
7304.19	00	- - Other	10%	1%		9%	kg	
		- Casing , tubing and drill pipe, of a kind used indrilling for oil or gas:						
7304.22	00	- - Drill pipe of stainless steel	10%	1%		9%	kg	679.131
7304.23	00	- - Other drill pipe	10%	1%		9%	kg	679.139
7304.24	00	- - Other, of stainless steel	10%	1%		9%	kg	
7304.29	00	- - Other	10%	1%		9%	kg	
		- Other, of circular cross-section, of iron or non-alloy steel:						
7304.31	00	- - Cold-drawn or cold-rolled (cold-reduced)	10%	1%		9%	kg	679.141
7304.39	00	- - Other	10%	1%		9%	kg	679.149
		- Other, of circular cross-section, of stainless steel:						
7304.41	00	- - Cold-drawn or cold-rolled (cold-reduced)	10%	1%		9%	kg	679.151
7304.49	00	- - Other	10%	1%		9%	kg	679.159
		- Other, of circular cross-section, of other alloy steel:						
7304.51	00	- - Cold-drawn or cold-rolled (cold-reduced)	10%	1%		9%	kg	679.161
7304.59	00	- - Other	10%	1%		9%	kg	679.169
7304.90	00	- Other	10%	1%		9%	kg	679.17
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.						
		- Line pipe of a kind used for oil or gas pipelines:						
7305.11	00	- - Longitudinally submerged arc welded	10%	1%		9%	kg	679.311
7305.12	00	- - Other, longitudinally welded	10%	1%		9%	kg	679.312
7305.19	00	- - Other	10%	1%		9%	kg	679.319
7305.20	00	- Casing of a kind used in drilling for oil or gas	10%	1%		9%	kg	679.32
		- Other, welded:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7305.31	00	- - Longitudinally welded	10%	1%		9%	kg	679.331
7305.39	00	- - Other	10%	1%		9%	kg	679.339
7305.90	00	- Other	10%	1%		9%	kg	679.39
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.						
		- Line pipe of a kind used for oil or gas pipelines:						
7306.11	00	- - Welded, of stainless steel	10%	1%		9%	kg	
7306.19	00	- - Other	10%	1%		9%	kg	
		- Casing and tubing of a kind used in drilling for oil or gas:						
7306.21	00	- - Welded, of stainless steel	10%	1%		9%	kg	
7306.29	00	- - Other	10%	1%		9%	kg	
7306.30	00	- Other, welded, of circular cross-section, of iron or non-alloy steel	10%	1%		9%	kg	
7306.40	00	- Other, welded, of circular cross-section, of stainless steel	10%	1%		9%	kg	
7306.50	00	- Other, welded, of circular cross-section, of other alloy steel	10%	1%		9%	kg	679.431
		- Other, welded, of non-circular cross-section:						
7306.61	00	- - Of square or rectangular cross-section	10%	1%		9%	kg	679.433
7306.69	00	- - Of other non-circular cross-section	10%	1%		9%	kg	679.44
7306.90	00	- Other	10%	1%		9%	kg	679.45
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.						
		- Cast fittings:						
7307.11	00	- - Of non-malleable cast iron	10%	1%		9%	kg	679.51
7307.19	00	- - Other	10%	1%		9%	kg	679.52
		- Other, of stainless steel:						
7307.21	00	- - Flanges	10%	1%		9%	kg	679.53
7307.22	00	- - Threaded elbows, bends and sleeves	10%	1%		9%	kg	679.54
7307.23	00	- - Butt welding fittings	10%	1%		9%	kg	679.55
7307.29	00	- - Other	10%	1%		9%	kg	679.56
		- Other:						
7307.91	00	- - Flanges	10%	1%		9%	kg	679.591
7307.92	00	- - Threaded elbows, bends and sleeves	10%	1%		9%	kg	679.592

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7307.93	00	- - Butt welding fittings	10%	1%		9%	kg	679.593
7307.99	00	- - Other	10%	1%		9%	kg	679.599
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.						
7308.10	00	- Bridges and bridge-sections	10%	1%		9%	kg	691.11
7308.20	00	- Towers and lattice masts	10%	1%		9%	kg	691.12
7308.30	00	- Doors, windows and their frames and thresholds for doors	10%	1%		9%	kg	691.13
7308.40	00	- Equipment for scaffolding, shuttering, propping or pit-propping	10%	1%		9%	kg	691.14
7308.40	00	[100] – Hurricane shutters (Iron/Steel)	Free	1%	1%	4%	kg	
7308.90	00	- Other	10%	1%		9%	kg	691.19
7309.00	00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7309.00	10	- - - Petrol, oil and gas tanks	10%	1%		9%	kg	692.111
7309.00	20	- - - Water tanks	10%	1%		9%	kg	692.112
7309.00	90	- - - Other	10%	1%		9%	kg	692.119
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7310.10	00	- Of a capacity of 50 litres or more	10%	1%		9%	kg	692.411
		- Of a capacity of less than 50 litres:						
7310.21	00	- - Cans which are to be closed by soldering or crimping	10%	1%		9%	kg	692.412
7310.29	00	- - Other	10%	1%		9%	kg	692.419
7311.00	00	Containers for compressed or liquefied gas, of iron or steel.	10%	1%		9%	kg	692.43
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:						
7312.10	10	- - - Stranded wire	10%	1%		9%	kg	693.111
7312.10	20	- - - Cables	10%	1%		9%	kg	693.112
7312.10	30	- - - Ropes	10%	1%		9%	kg	693.113
7312.90	00	- Other	10%	1%		9%	kg	693.119
7313.10	00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.						
7313.00	10	- - - Barbed wire, of iron or steel	Free	1%		5%	kg	693.21
7313.00	90	- - - Other	10%	1%		9%	kg	693.29
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	10%	1%		9%	kg	693.511
7314.14	00	- - Other woven cloth, of stainless steel	10%	1%		9%	kg	693.513
7314.19	00	- - Other:						
7314.19	10	- - - Gauze	10%	1%		9%	kg	693.514
7314.19	90	- - - Other	10%	1%		9%	kg	693.515
7314.70	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:						
7314.20	10	- - - Grill	10%	1%		9%	kg	693.516
7314.20	90	- - - Other	10%	1%		9%	kg	693.517

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Other grill, netting and fencing, welded at the intersection:						
7314.31	0	- - Plated or coated with zinc:						
7314.31	10	- - - Grill	10%	1%		9%	kg	693.518
7314.31	90	- - - Other	10%	1%		9%	kg	693.5191
7314.39	00	- - Other	10%	1%		9%	kg	693.5192
		- Other cloth, grill, netting and fencing:						
7314.41	00	- - Plated or coated with zinc:						
7314.41	10	- - - Grill	10%	1%		9%	kg	693.5193
7314.41	90	- - - Other	10%	1%		9%	kg	693.5194
7314.42	00	- - Coated with plastics:						
7314.42	10	- - - Grill	10%	1%		9%	kg	693.5195
7314.42	90	- - - Other	10%	1%		9%	kg	693.5196
7314.49	00	- - Other	10%	1%		9%	kg	693.5197
7314.50	00	- Expanded metal	10%	1%		9%	kg	693.5199
73.15		Chain and parts thereof, of iron or steel.						
		- Articulated link chain and parts thereof:						
7315.11	00	- - Roller chain	10%	1%		9%	kg	748.31
7315.12	00	- - Other chain	10%	1%		9%	kg	748.32
7315.19	00	- - Parts	10%	1%		9%	kg	748.39
7315.20	00	- Skid chain	10%	1%		9%	kg	699.21
		- Other chain:						
7315.81	00	- - Stud-link	10%	1%		9%	kg	699.221
7315.82	00	- - Other, welded link	10%	1%		9%	kg	699.222
7315.89	00	- - Other	10%	1%		9%	kg	699.223
7315.90	00	- Other parts	10%	1%		9%	kg	699.229
7316.00	00	Anchors, grapnels and parts thereof, of iron or steel.	10%	1%		9%	kg	699.61
7317.00	00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.						
7317.00	10	- - - Masonry and roofing nails	10%	1%		9%	kg	694.11
7317.00	20	- - - Other nails	10%	1%		9%	kg	694.12
7317.00	30	- - - Tacks	10%	1%		9%	kg	694.13
7317.00	40	- - - Staples	10%	1%		9%	kg	694.14

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7317.00	90	- - - Other	10%	1%		9%	kg	694.19
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	10%	1%		9%	kg	694.211
7318.12	00	- - Other wood screws	10%	1%		9%	kg	694.212
7318.13	00	- - Screw hooks and screw rings	10%	1%		9%	kg	694.213
7318.14	00	- - Self-tapping screws	10%	1%		9%	kg	694.214
7318.15	00	- - Other screws and bolts, whether or not with their nuts or washers	10%	1%		9%	kg	694.215
7318.16	00	- - Nuts	10%	1%		9%	kg	694.216
7318.19	00	- - Other	10%	1%		9%	kg	694.219
		- Non-threaded articles:						
7318.21	00	- - Spring washers and other lock washers	10%	1%		9%	kg	694.221
7318.22	00	- - Other washers	10%	1%		9%	kg	694.222
7318.23	00	- - Rivets	10%	1%		9%	kg	694.223
7318.24	00	- - Cotters and cotter-pins	10%	1%		9%	kg	694.224
7318.29	00	- - Other	10%	1%		9%	kg	694.229
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.						
7319.40	00	- Safety pins and other pins:						
7319.40	10	- - - Safety pins	10%	1%		9%	kg	699.321
7319.40	20	- - - Ordinary pins	10%	1%		9%	kg	699.322
7319.40	90	- - - Other, as described in Additional Guideline 1	10%	1%		9%	kg	699.329
7319.90	00	- Other:						
7319.90	10	- - - Sewing, darning or embroidery needles	10%	1%		9%	kg	699.311
7319.90	90	- - - Other	10%	1%		9%	kg	
73.20		Springs and leaves for springs, of iron or steel.						
7320.10	00	- Leaf-springs and leaves therefor:						
7320.10	10	- - - For road motor vehicles	10%	1%		9%	kg	699.411

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7320.10	90	- - - Other	10%	1%		9%	kg	699.412
7320.20	00	- Helical springs:						
7320.20	10	- - - For road motor vehicles	10%	1%		9%	kg	699.413
7320.20	90	- - - Other	10%	1%		9%	kg	699.414
7320.90	00	- Other:						
7320.90	10	- - - For road motor vehicles	10%	1%		9%	kg	699.415
7320.90	90	- - - Other	10%	1%		9%	kg	699.419
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.						
		- Cooking appliances and plate warmers:						
7321.11	00	- - For gas fuel or for both gas and other fuels:						
7321.11	10	- - - Stoves and ranges	10%	1%		9%	kg&u	697.311
7321.11	20	- - - Cookers	10%	1%		9%	kg&u	697.312
7321.11	30	- - - Barbecues	10%	1%		9%	kg&u	697.313
7321.11	90	- - - Other	10%	1%		9%	kg&u	697.314
7321.12	00	- - For liquid fuel:						
7321.12	10	- - - Stoves and ranges	10%	1%		9%	kg&u	697.315
7321.12	20	- - - Cookers	10%	1%		9%	kg&u	697.316
7321.12	30	- - - Barbecues	10%	1%		9%	kg&u	697.317
7321.12	90	- - - Other	10%	1%		9%	kg&u	697.318
7321.19	00	- - Other, including appliances for solid fuel:						
7321.19	10	- - - Stoves and ranges	10%	1%		9%	kg&u	697.3191
7321.19	20	- - - Cookers	10%	1%		9%	kg&u	697.3192
7321.19	30	- - - Barbecues	10%	1%		9%	kg&u	697.3193
7321.19	90	- - - Other	10%	1%		9%	kg&u	697.3199
		- Other appliances:						
7321.81	00	- - For gas fuel or for both gas and other fuels	10%	1%		9%	kg&u	697.321
7321.82	00	- - For liquid fuel	10%	1%		9%	kg&u	697.322
7321.89	00	- - Other, including appliances for solid fuel	10%	1%		9%	kg&u	697.323
7321.90	00	- Parts	10%	1%		9%	kg	697.33

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	10%	1%		9%	kg	812.111
7322.19	00	- - Other	10%	1%		9%	kg	812.119
7322.90	00	- Other	10%	1%		9%	kg	812.15
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:						
7323.10	10	- - - Iron or steel wool	10%	1%		9%	kg	697.441
7323.10	20	- - - Pot scourers and scouring or polishing pads	10%	1%		9%	kg	697.442
7323.10	90	- - - Other	10%	1%		9%	kg	697.449
		- Other:						
7323.91	00	- - Of cast iron, not enamelled	10%	1%		9%	kg	697.411
7323.92	00	- - Of cast iron, enamelled	10%	1%		9%	kg	697.412
7323.93	00	- - Of stainless steel:						
7323.93	10	- - - Baking pans	10%	1%		9%	kg	697.4131
7323.93	20	- - - Buckets	10%	1%		9%	kg	697.4132
7323.93	30	- - - Dust bins	10%	1%		9%	kg	697.4133
7323.93	40	- - - Funnels	10%	1%		9%	kg	697.4134
7323.93	50	- - - Watering-cans	10%	1%		9%	kg	697.4135
7323.93	60	- - - Clothes hangers	10%	1%		9%	kg	697.4136
7323.93	70	- - - Letter boxes	10%	1%		9%	kg	697.4137
7323.93	80	- - - Other	10%	1%		9%	kg	697.4138
7323.93	90	- - - Parts	10%	1%		9%	kg	697.4139
7323.94	00	- - Of iron (other than cast iron) or steel, enamelled:						
7323.94	10	- - - Baking pans	10%	1%		9%	kg	697.4141

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7323.94	20	- - - Buckets	10%	1%		9%	kg	697.4142
7323.94	30	- - - Dust bins	10%	1%		9%	kg	697.4143
7323.94	40	- - - Funnels	10%	1%		9%	kg	697.4144
7323.94	50	- - - Watering-cans	10%	1%		9%	kg	697.4145
7323.94	60	- - - Clothes hangers	10%	1%		9%	kg	697.4146
7323.94	70	- - - Letter boxes	10%	1%		9%	kg	697.4147
7323.94	80	- - - Other	10%	1%		9%	kg	697.4148
7323.94	90	- - Other	10%	1%		9%	kg	697.4149
7323.99	00	- - - Parts	10%	1%		9%	kg	697.419
73.24		Sanitary ware and parts thereof, of iron or steel.						
7324.10	00	- Sinks and wash basins, of stainless steel	10%	1%		9%	kg	697.511
		- Baths:						
7324.21	00	- - Of cast iron, whether or not enamelled	10%	1%		9%	kg	697.512
7324.29	00	- - Other	10%	1%		9%	kg	697.513
7324.90	00	- Other, including parts:						
7324.90	20	- - - Other sanitary ware	10%	1%		9%	kg	697.519
7324.90	70	- - - Parts of sinks and wash basins	10%	1%		9%	kg	697.517
7324.90	80	- - - Parts of other sanitary ware	10%	1%		9%	kg	697.518
73.25		Other cast articles of iron or steel.						
7325.10	00	- Of non-malleable cast iron	10%	1%		9%	kg	699.62
		- Other:						
7325.91	00	- - Grinding balls and similar articles for mills	10%	1%		9%	kg	699.631
7325.99	00	- - Other	10%	1%		9%	kg	699.639
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	10%	1%		9%	kg	699.651
7326.19	00	- - Other	10%	1%		9%	kg	699.659
7326.20	00	- Articles of iron or steel wire	10%	1%		9%	kg	699.67
7326.90	00	- Other:						
7326.90	10	- - - Handcuffs	10%	1%		9%	kg	699.691
7326.90	90	- - - Other	10%	1%		9%	kg	699.699

CHAPTER 74

COPPER AND ARTICLES THEREOF

Chapter Note.

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

(a) **Refined copper**

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

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

TABLE – Other elements

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

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

(b) **Copper alloys**

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, 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 28.53.

(d) **Bars and rods**

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

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

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

(h) **Tubes and pipes**

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

Subheading Note.

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

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

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

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

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

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when

the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

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

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

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7401.00	00	Copper mattes; cement copper (precipitated copper).	15%	1%		9%	kg	
7402.00	00	Unrefined copper; copper anodes for electrolytic refining.	15%	1%		9%	kg	682.11
74.03		Refined copper and copper alloys, unwrought.						
		- Refined copper:						
7403.11	00	- - Cathodes and sections of cathodes	15%	1%		9%	kg	682.121
7403.12	00	- - Wire-bars	15%	1%		9%	kg	682.122
7403.13	00	- - Billets	15%	1%		9%	kg	682.123
7403.19	00	- - Other	15%	1%		9%	kg	682.129
		- Copper alloys:						
7403.21	00	- - Copper-zinc base alloys (brass)	15%	1%		9%	kg	682.141
7403.22	00	- - Copper-tin base alloys (bronze)	15%	1%		9%	kg	682.142
7403.29	00	- - Other copper alloys (other than master alloys of heading No. 74.05)	15%	1%		9%	kg	682.149
74.04	00	Copper waste and scrap.	15%	1%		9%	kg	288.21
74.05	00	Master alloys of copper.	15%	1%		9%	kg	682.13
74.06		Copper powders and flakes.						
7406.10	00	- Powders of non-lamellar structure	15%	1%		9%	kg	682.621
7406.20	00	- Powders of lamellar structure; flakes	15%	1%		9%	kg	682.622
74.07		Copper bars, rods and profiles.						
7407.10	00	- Of refined copper	15%	1%		9%	kg	682.31
		- Of copper alloys:						
7407.21	00	- - Of copper-zinc base alloys (brass)	15%	1%		9%	kg	682.321
7407.29	00	- - Other	15%	1%		9%	kg	682.329
74.08		Copper wire.						
		- Of refined copper:						
7408.11	00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	15%	1%		9%	kg	682.411
7408.19	00	- - Other	15%	1%		9%	kg	682.419
		- Of copper alloys:						
7408.21	00	- - Of copper-zinc base alloys (brass)	15%	1%		9%	kg	682.421
7408.22	00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	1%		9%	kg	682.422
7408.29	00	- - Other	15%	1%		9%	kg	682.429
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Of refined copper:						
7409.11	00	- - In coils	15%	1%		9%	kg	682.511
7409.19	00	- - Other	15%	1%		9%	kg	682.519
		- Of copper-zinc base alloys (brass):						
7409.21	00	- - In coils	15%	1%		9%	kg	682.521
7409.29	00	- - Other	15%	1%		9%	kg	682.522
		- Of copper-tin base alloys (bronze):						
7409.31	00	- - In coils	15%	1%		9%	kg	682.523
7409.39	00	- - Other	15%	1%		9%	kg	682.524
7409.40	00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	1%		9%	kg	682.525
7409.90	00	- Of other copper alloys	15%	1%		9%	kg	682.529
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	15%	1%		9%	kg	682.611
7410.12	00	- - Of copper alloys	15%	1%		9%	kg	682.612
		- Backed:						
7410.21	00	- - Of refined copper	15%	1%		9%	kg	682.613
7410.22	00	- - Of copper alloys	15%	1%		9%	kg	682.614
74.11		Copper tubes and pipes.						
7411.10	00	- Of refined copper	15%	1%		9%	kg	682.711
		- Of copper alloys:						
7411.21	00	- - Of copper-zinc base alloys (brass)	15%	1%		9%	kg	682.712
7411.22	00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	1%		9%	kg	682.713
7411.29	00	- - Other	15%	1%		9%	kg	682.714
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).						
7412.10	00	- Of refined copper	15%	1%		9%	kg	682.725
7412.20	00	- Of copper alloys	15%	1%		9%	kg	682.726
7413.00	00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	15%	1%		9%	kg	693.12
[74.14]		Deleted						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg	694.31
		- Other articles, not threaded:						
7415.21	00	- - Washers (including spring washers)	15%	1%		9%	kg	694.321
7415.29	00	- - Other	15%	1%		9%	kg	694.329
		- Other threaded articles:						
7415.33	00	- - Screws; bolts and nuts	15%	1%		9%	kg	694.333
7415.39	00	- - Other	15%	1%		9%	kg	694.339
[74.16]		Deleted						
[74.17]		Deleted						
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.						
7418.10	00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	15%	1%		9%	kg	697.429
7418.20	00	- Sanitary ware and parts thereof	15%	1%		9%	kg	697.52
74.19		Other articles of copper.						
7419.10	00	- Chain and parts thereof	15%	1%		9%	kg	699.71
		- Other:						
7419.91	00	- - Cast, moulded, stamped or forged, but not further worked	15%	1%		9%	kg	699.731
7419.99	00	- - Other:						
7419.99	10	- - - Copper springs	15%	1%		9%	kg	699.42
7419.99	90	- - - Other	15%	1%		9%	kg	

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

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

TABLE - Other elements

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

(b) **Nickel alloys**

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

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.						
7501.10	00	- Nickel mattes	15%	1%		9%	kg	284.211
7501.20	00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	15%	1%		9%	kg	284.212
75.02		Unwrought nickel.						
7502.10	00	- Nickel, not alloyed	15%	1%		9%	kg	683.11
7502.20	00	- Nickel alloys	15%	1%		9%	kg	683.12
7503.00	00	Nickel waste and scrap.	15%	1%		9%	kg	288.22
7504.00	00	Nickel powders and flakes.	15%	1%		9%	kg	683.23
75.05		Nickel bars, rods, profiles and wire.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Bars, rods and profiles:						
7505.11	00	- - Of nickel, not alloyed	15%	1%		9%	kg	683.211
7505.12	00	- - Of nickel alloys	15%	1%		9%	kg	683.212
		- Wire:						
7505.21	00	- - Of nickel, not alloyed	15%	1%		9%	kg	683.213
7505.22	00	- - Of nickel alloys	15%	1%		9%	kg	683.214
75.06		Nickel plates, sheets, strip and foil.						
7506.10	00	- Of nickel, not alloyed	15%	1%		9%	kg	683.241
7506.20	00	- Of nickel alloys	15%	1%		9%	kg	683.242
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	15%	1%		9%	kg	683.221
7507.12	00	- - Of nickel alloys	15%	1%		9%	kg	683.222
7507.20	00	- Tube or pipe fittings	15%	1%		9%	kg	683.223
75.08		Other articles of nickel.						
7508.10	00	- Cloth, grill and netting, of nickel wire	15%	1%		9%	kg	699.751
7508.90	00	- Other:						
7508.90	10	- - - Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	15%	1%		9%	kg	699.752
7508.90	90	- - - Other	15%	1%		9%	kg	699.759

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Chapter Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

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

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Aluminium, not alloyed**
Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

- (b) **Aluminium alloys**
Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:
 - (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
 - (ii) the total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

Additional Guideline

1. Subheading 7616.10 does not include nails, tacks and such articles with heads of copper or copper alloys (heading 74.15).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
76.01		Unwrought aluminium.						
7601.10	00	- Aluminium, not alloyed	15%	1%		9%	kg	684.11
7601.20	00	- Aluminium alloys	15%	1%		9%	kg	684.12
7602.00	00	Aluminium waste and scrap.	15%	1%		9%	kg	288.23
76.03		Aluminium powders and flakes.						
7603.10	00	- Powders of non-lamellar structure	15%	1%		9%	kg	684.251
7603.20	00	- Powders of lamellar structure; flakes	15%	1%		9%	kg	684.252
76.04		Aluminium bars, rods and profiles.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7604.10	00	- Of aluminium, not alloyed	15%	1%		9%	kg	684.211
		- Of aluminium alloys:						
7604.21	00	- - Hollow profiles	15%	1%		9%	kg	684.212
7604.29	00	- - Other	15%	1%		9%	kg	684.219
76.05		Aluminium wire.						
		- Of aluminium, not alloyed:						
7605.11	00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	15%	1%		9%	kg	684.223
7605.19	00	- - Other	15%	1%		9%	kg	684.221
		- Of aluminium alloys:						
7605.21	00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	15%	1%		9%	kg	684.222
7605.29	00	- - Other	15%	1%		9%	kg	684.229
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.						
		- Rectangular (including square):						
7606.11	00	- - Of aluminium, not alloyed:						
7606.11	10	- - - Flat sheets	15%	1%		9%	kg	684.231
7606.11	20	- - - Corrugated sheets	15%	1%		9%	kg	684.232
7606.12	00	- - Of aluminium alloys:						
7606.12	10	- - - Flat sheets	15%	1%		9%	kg	684.233
7606.12	20	- - - Corrugated sheets	15%	1%		9%	kg	684.234
7606.91	00	- Other:						
7606.91	00	- - Of aluminium, not alloyed	15%	1%		9%	kg	684.235
7606.92	00	- - Of aluminium alloys	15%	1%		9%	kg	684.236
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	15%	1%		9%	kg	684.241
7607.19	00	- - Other	15%	1%		9%	kg	684.242
7607.20	00	- Backed	15%	1%		9%	kg	684.243
76.08		Aluminium tubes and pipes.						
7608.10	00	- Of aluminium, not alloyed	15%	1%		9%	kg	684.261
7608.20	00	- Of aluminium alloys	15%	1%		9%	kg	684.262
7609.00	00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	15%	1%		9%	kg	684.27

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
76.10		Aluminium structures (excluding pre-fabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.						
7610.10	00	- Doors, windows and their frames and thresholds for doors	15%	1%		9%	kg	691.21
7610.90	00	- Other:						
7610.90	10	- - - Complete structures	15%	1%		9%	kg	691.291
7610.90	90	- - - Other	15%	1%		9%	kg	691.299
7610.90	90	[100] --- Hurricane shutters (Aluminium)	Free	1%	1%	4%	kg	
7611.00	00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7611.00	10	- - - Water storage tanks	15%	1%		9%	kg	692.121
7611.00	90	- - - Other	15%	1%		9%	kg	692.129
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:						
7612.10	10	- - - Cans	15%	1%		9%	kg	692.421
7612.10	90	- - - Other	15%	1%		9%	kg	692.422
7612.90	00	- Other:						
7612.90	10	- - - Cans	15%	1%		9%	kg	692.423
7612.90	90	- - - Other	15%	1%		9%	kg	692.429
7613.00	00	Aluminium containers for compressed or liquefied gas.	15%	1%		9%	kg	692.44
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7614.10	00	- With steel core	15%	1%		9%	kg	693.131
7614.90	00	- Other	15%	1%		9%	kg	693.139
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.						
7615.10	00	- 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	15%	1%		9%	kg	697.431
7615.10	20	- - - Saucepans	15%	1%		9%	kg	697.432
7615.10	30	- - - Baking, stew and frying pans	15%	1%		9%	kg	697.433
7615.10	80	- - - Other table, kitchen or household articles	15%	1%		9%	kg	697.434
7615.10	90	- - - Parts of table, kitchen or household articles	15%	1%		9%	kg	697.435
7615.20	00	- Sanitary ware and parts thereof:						
7615.20	10	- - - Sanitary ware	15%	1%		9%	kg	697.531
7615.20	20	- - - Parts	15%	1%		9%	kg	697.532
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	15%	1%		9%	kg	694.4
		- Other:						
7616.91	00	- - Cloth, grill, netting and fencing, of aluminium wire	15%	1%		9%	kg	699.791
7616.99		- - Other:						
7616.99	10	- - - Expanded metal	15%	1%		9%	kg	699.792
7616.99	90	- - - Other	15%	1%		9%	kg	699.799

CHAPTER 77**(RESERVED FOR POSSIBLE FUTURE USE
IN THE HARMONISED SYSTEM)****CHAPTER 78****LEAD AND ARTICLES THEREOF****Chapter Note.**

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) **Tubes and pipes**

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

Subheading Note.

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

TABLE - Other elements

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
78.01		Unwrought lead.						
7801.10	00	- Refined lead	15%	1%		9%	kg	685.12
		- Other:						
7801.91	00	- - Containing by weight antimony as the principal other element	15%	1%		9%	kg	685.111

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
7801.99	00	- - Other	15%	1%		9%	kg	685.119
7802.00	00	Lead waste and scrap.	15%	1%		9%	kg	288.24
[78.03]		Deleted						
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.						
		- Plates, sheets, strip and foil:						
7804.11	00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15%	1%		9%	kg	685.221
7804.19	00	- - Other	15%	1%		9%	kg	685.222
7804.20	00	- Powders and flakes	15%	1%		9%	kg	685.223
[78.05]		Deleted						
7806.00	00	Other articles of lead.						
7806.00	10	- - - Lead bars, rods, profiles and wire	15%	1%		9%	kg	685.21
7806.00	20	- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	15%	1%		9%	kg	685.24
7806.00	90	- - - Other	15%	1%		9%	kg	699.76

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

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

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
79.01		Unwrought zinc.						
		- Zinc, not alloyed:						
7901.11	00	- - Containing by weight 99.99% or more of zinc	10%	1%		9%	kg	686.111
7901.12	00	- - Containing by weight less than 99.99% of zinc	10%	1%		9%	kg	686.112
7901.20	00	- Zinc alloys	10%	1%		9%	kg	686.12
79.02	00	Zinc waste and scrap.	10%	1%		9%	kg	288.25
79.03		Zinc dust, powders and flakes.						
7903.10	00	- Zinc dust	10%	1%		9%	kg	686.331
7903.90	00	- Other	10%	1%		9%	kg	686.339
79.04	00	Zinc bars, rods, profiles and wire.	10%	1%		9%	kg	686.31
79.05	00	Zinc plates, sheets, strip and foil.	10%	1%		9%	kg	686.32
[79.06]		Deleted						
7907.00	00	Other articles of zinc.						
7907.00	10	- - - Gutters, roof capping, skylight frames and other fabricated building components	10%	1%		9%	kg	699.771
7907.00	20	- - - Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	10%	1%		9%	kg	686.34
7907.00	90	- - - Other	10%	1%		9%	kg	699.779

CHAPTER 80

TIN AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

(b) **Tin alloys**

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

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
80.01		Unwrought tin.						
8001.10	00	- Tin, not alloyed	10%	1%		9%	kg	687.11
8001.20	00	- Tin alloys	10%	1%		9%	kg	687.12
8002.00	00	Tin waste and scrap.	10%	1%		9%	kg	288.26
8003.00	00	Tin bars, rods, profiles and wire.	10%	1%		9%	kg	687.21
[80.04]		Deleted						
[80.05]		Deleted						
[80.06]		Deleted						
8007.00	00	Other articles of tin.						
8007.00	10	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	10%	1%		9%	kg	687.22
8007.00	20	- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	10%	1%		9%	kg	
8007.00	30	- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	1%		9%	kg	687.24
8007.00	90	- - - Other	10%	1%		9%	kg	699.78

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.						
8101.10	00	- Powders	15%	1%		9%	kg	689.111
		- Other:						
8101.94	00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	15%	1%		9%	kg	689.113
8101.96	00	- - Wire	15%	1%		9%	kg	689.916
8101.97	00	- - Waste and scrap	15%	1%		9%	kg	689.915
8101.99	00	- - Other	15%	1%		9%	kg	689.919
81.02		Molybdenum and articles thereof, including waste and scrap.						
8102.10	00	- Powders	15%	1%		9%	kg	689.121
		- Other:						
8102.94	00	- - Unwrought, including bars and rods obtained simply by sintering	15%	1%		9%	kg	689.123
8102.95	00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15%	1%		9%	kg	689.921
8102.96	00	- - Wire	15%	1%		9%	kg	689.922
8102.97	00	- - Waste and scrap	15%	1%		9%	kg	689.923
8102.99	00	- - Other	15%	1%		9%	kg	699.929
81.03		Tantalum and articles thereof, including waste and scrap.						
8103.20	00	- Unwrought, including bars and rods obtained simply by sintering; powders	15%	1%		9%	kg	699.23
8103.30	00	- Waste and scrap	15%	1%		9%	kg	689.992
8103.90	00	- Other	15%	1%		9%	kg	699.93
81.04		Magnesium and articles thereof, including waste and scrap.						
		- Unwrought:						
8104.11	00	- - Containing at least 99.8% by weight of magnesium	15%	1%		9%	kg	689.151
8104.19	00	- - Other	15%	1%		9%	kg	689.159

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8104.20	00	- Waste and scrap	15%	1%		9%	kg	689.14
8104.30	00	- Rasplings, turnings and granules, graded according to size; powders	15%	1%		9%	kg	699.941
8104.90	00	- Other:						
8104.90	10	- - - Wrought bars, rods, angles, shapes and sections; wire; wrought plates, sheets and strip; foil; raspings and shavings of uniform size, powders and flakes; tubes and pipes and blanks therefor; hollow bars	15%	1%		9%	kg	699.942
8104.90	90	- - - Other	15%	1%		9%	kg	699.949
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	15%	1%		9%	kg	689.87
8105.30	00	- Waste and scrap	15%	1%		9%	kg	689.811
8105.90	00	- Other	15%	1%		9%	kg	699.81
8106.00	00	Bismuth and articles thereof, including waste and scrap.	15%	1%		9%	kg	689.92
81.07		Cadmium and articles thereof, including waste and scrap.						
8107.20	00	- Unwrought cadmium; powders	15%	1%		9%	kg	689.821
8107.30	00	- Waste and scrap	15%	1%		9%	kg	689.822
8107.90	00	- Other	15%	1%		9%	kg	699.83
81.08		Titanium and articles thereof, including waste and scrap.						
8108.20	00	- Unwrought titanium; powders	15%	1%		9%	kg	689.831
8108.30	00	- Waste and scrap	15%	1%		9%	kg	689.833
8108.90	00	- Other	15%	1%		9%	kg	699.85
81.09		Zirconium and articles thereof, including waste and scrap.						
8109.20	00	- Unwrought zirconium; powders	15%	1%		9%	kg	689.84
8109.30	00	- Waste and scrap	15%	1%		9%	kg	689.844
8109.90	00	- Other	15%	1%		9%	kg	689.87
81.10		Antimony and articles thereof, including waste and scrap.						
8110.10	00	- Unwrought antimony; powders	15%	1%		9%	kg	689.85
8110.20	00	- Waste and scrap	15%	1%		9%	kg	689.86
8110.90	00	- Other	15%	1%		9%	kg	689.89
81.11	00	Manganese and articles thereof, including waste and scrap.	15%	1%		9%	kg	689.941

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
81.12		Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.						
		- Beryllium:						
8112.12	00	- - Unwrought; powders	15%	1%		9%	kg	689.913
8112.13	00	- - Waste and scrap	15%	1%		9%	kg	689.914
8112.19	00	- - Other	15%	1%		9%	kg	699.95
		- Chromium:						
8112.21	00	- - Unwrought; powders	15%	1%		9%	kg	689.711
8112.22	00	- - Waste and scrap	15%	1%		9%	kg	689.714
8112.29	00	- - Other	15%	1%		9%	kg	689.729
		- Thallium:						
8112.51	00	- - Unwrought; powders	15%	1%		9%	kg	689.981
8112.52	00	- - Waste and scrap	15%	1%		9%	kg	699.991
8112.59	00	- - Other	15%	1%		9%	kg	699.999
		- Other:						
8112.92	00	- - Unwrought; waste and scrap; powders	15%	1%		9%	kg	699.92
8112.99	00	- - Other	15%	1%		9%	kg	
81.13	00	Cermets and articles thereof, including waste and scrap.	15%	1%		9%	kg	689.99

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

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	1%		5%	kg	695.11
8201.30	00	- Mattocks, picks, hoes and rakes:						
8201.30	10	- - - Mattocks	Free	1%		5%	kg&u	695.131
8201.30	20	- - - Picks	Free	1%		5%	kg&u	695.132
8201.30	30	- - - Hoes	Free	1%		5%	kg&u	695.133
8201.30	90	- - - Rakes	Free	1%		5%	kg&u	695.134
8201.40	00	- Axes, bill hooks and similar hewing tools:						
8201.40	10	- - - Axes	Free	1%		5%	kg&u	695.141
8201.40	20	- - - Machetes (cutlasses)	Free	1%		5%	kg&u	695.142

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8201.40	90	- - - Other	Free	1%		5%	kg&u	695.149
8201.50	00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	1%		5%	kg	695.15
8201.60	00	- Hedge shears, two-handed pruning shears and similar two-handed shears	Free	1%		5%	kg	695.16
8201.90	00	- Other hand tools of a kind used in agriculture, horticulture or forestry	Free	1%		5%	kg	695.19
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).						
8202.10	00	- Hand saws	5%	1%		10%	kg	695.21
8202.20	00	- Band saw blades	5%	1%		10%	kg	695.51
		- Circular saw blades (including slitting or slotting saw blades):						
8202.31	00	- - With working part of steel	5%	1%		10%	kg	695.52
8202.39	00	- - Other, including parts	5%	1%		10%	kg	695.53
8202.40	00	- Chain saw blades	5%	1%		10%	kg	695.54
		- Other saw blades:						
8202.91	00	- - Straight saw blades, for working metal	5%	1%		10%	kg	695.55
8202.99	00	- - Other	5%	1%		10%	kg	695.59
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.						
8203.10	00	- Files, rasps and similar tools	5%	1%		10%	kg	695.22
8203.20	00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	1%		10%	kg	695.231
8203.30	00	- Metal cutting shears and similar tools	5%	1%		10%	kg	695.232
8203.40	00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	1%		10%	kg	695.234
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%	1%		10%	kg	695.31
8204.12	00	- - Adjustable	5%	1%		10%	kg	695.32
8204.20	00	- Interchangeable spanner sockets, with or without handles	5%	1%		10%	kg	695.33

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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 frameworks.						
8205.10	00	- Drilling, threading or tapping tools	5%	1%		10%	kg	695.41
8205.20	00	- Hammers and sledge hammers	5%	1%		10%	kg	695.42
8205.30	00	- Planes, chisels, gouges and similar cutting tools for working wood	5%	1%		10%	kg	695.43
8205.40	00	- Screwdrivers	5%	1%		10%	kg	695.44
		- Other hand tools (including glaziers' diamonds):						
8205.51	00	- - Household tools	5%	1%		10%	kg	695.45
8205.59	00	- - Other	5%	1%		10%	kg	695.461
8205.60	00	- Blow lamps	5%	1%		10%	kg	695.462
8205.70	00	- Vices, clamps and the like	5%	1%		10%	kg	695.47
8205.90	00	- Other, including sets of articles of two or more subheadings of this heading	5%	1%		10%	kg	695.49
8206.00	00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.						
8206.00	10	- - - Household tools	5%	1%		10%	kg	695.71
8206.00	90	- - - Other	5%	1%		10%	kg	695.79
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%	1%		10%	kg	695.631
8207.19	00	- - Other, including parts	5%	1%		10%	kg	695.639
8207.20	00	- Dies for drawing or extruding metal	5%	1%		10%	kg	695.641
8207.30	00	- Tools for pressing, stamping or punching	5%	1%		10%	kg	695.642
8207.40	00	- Tools for tapping or threading	5%	1%		10%	kg	695.643

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8207.50	00	- Tools for drilling, other than for rock drilling	5%	1%		10%	kg	695.644
8207.60	00	- Tools for boring or broaching	5%	1%		10%	kg	695.645
8207.70	00	- Tools for milling	5%	1%		10%	kg	695.646
8207.80	00	- Tools for turning	5%	1%		10%	kg	695.747
8207.90	00	- Other interchangeable tools	5%	1%		10%	kg	695.649
82.08		Knives and cutting blades, for machines or for mechanical appliances.						
8208.10	00	- For metal working	5%	1%		10%	kg	695.611
8208.20	00	- For wood working	5%	1%		10%	kg	695.612
8208.30	00	- For kitchen appliances or for machines used by the food industry:						
8208.30	10	- - - For kitchen appliances	5%	1%		10%	kg	695.613
8208.30	90	- - - Other	5%	1%		10%	kg	695.614
8208.40	00	- For agricultural, horticultural or forestry machines:						
8208.40	10	- - - For lawn mowers	15%	1%		9%	kg	695.615
8208.40	90	- - - Other	Free	1%		5%	kg	695.616
8208.90	00	- Other	5%	1%		10%	kg	695.619
8209.00	00	Plates, sticks, tips and the like for tools, unmounted, of cermet.	15%	1%		9%	kg	695.62
8210.00	00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.						
8210.00	10	- - - Coffee-mills	15%	1%		9%	kg	697.811
8210.00	20	- - - Miners	15%	1%		9%	kg	697.812
8210.00	30	- - - Juice extractors	15%	1%		9%	kg	697.813
8210.00	40	- - - Ice cream freezers	15%	1%		9%	kg	697.814
8210.00	90	- - - Other	15%	1%		9%	kg	697.819
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.						
8211.10	00	- Sets of assorted articles	15%	1%		9%	kg&u	696.81
		- Other:						
8211.91	00	- - Table knives having fixed blades	15%	1%		9%	kg&u	696.82
8211.92	00	- - Other knives having fixed blades:						
8211.92	10	- - - Household	15%	1%		9%	kg&u	696.83
8211.92	90	- - - Other	15%	1%		9%	kg&u	696.84
8211.93	00	- - Knives having other than fixed blades:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8211.93	10	- - - Table and other household	15%	1%		9%	kg&u	696.85
8211.93	90	- - - Other	15%	1%		9%	kg&u	696.86
8211.94	00	- - Blades:						
8211.94	10	- - - For table and other household knives	15%	1%		9%	kg	696.87
8211.94	90	- - - Other	15%	1%		9%	kg	696.88
8211.95	00	- - Handles of base metal:						
8211.95	10	- - - For table and other household knives	15%	1%		9%	kg	696.891
8211.95	90	- - - Other	15%	1%		9%	kg	696.899
82.12		Razors and razor blades (including razor blade blanks in strips).						
8212.10	00	- Razors	15%	1%		9%	kg&u	696.31
8212.20	00	- Safety razor blades including razor blade blanks in strips:						
8212.20	10	- - - Safety razor blades	15%	1%		9%	kg&u	696.351
8212.20	90	- - - Other	15%	1%		9%	kg&u	696.359
8212.90	00	- Other parts	15%	1%		9%	kg	696.38
8213.00	00	Scissors, tailors' shears and similar shears, and blades therefor.						
8213.00	10	- - - Tailors' and dressmakers' shears	10%	1%		9%	kg	696.41
8213.00	90	- - - Other	10%	1%		9%	kg	696.49
8213.00	91	- - - Other (For use in agriculture, horticulture or industry)	10%	1%		9%	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	10%	1%		9%	kg	696.51
8214.20	00	- Manicure or pedicure sets and instruments (including nail files)	10%	1%		9%	kg	696.55
8214.90	00	- Other	10%	1%		9%	kg	696.59
8214.90	10	- - - Other (For use in agriculture, horticulture or industry)	10%	1%		9%	kg	
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish- knives, butter-knives, sugar tongs and similar kitchen or tableware.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8215.10	00	- Sets of assorted articles containing at least one article plated with precious metal	10%	1%		9%	kg	696.61
8215.20	00	- Other sets of assorted articles	10%	1%		9%	kg	696.62
		- Other:						
8215.91	00	- - Plated with precious metal	10%	1%		9%	kg	696.63
8215.99	00	- - Other	10%	1%		9%	kg	696.69

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	15%	1%		9%	kg	699.111
8301.20	00	- Locks of a kind used for motor vehicles	15%	1%		9%	kg	699.112
8301.30	00	- Locks of a kind used for furniture	15%	1%		9%	kg	699.113
8301.40	00	- Other locks	15%	1%		9%	kg	699.114
8301.50	00	- Clasps and frames with clasps, incorporating locks	15%	1%		9%	kg	699.115
8301.60	00	- Parts	15%	1%		9%	kg	699.116
8301.70	00	- Keys presented separately	15%	1%		9%	kg	699.117
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	00	- Hinges	15%	1%		9%	kg	699.13
8302.20	00	- Castors	15%	1%		9%	kg	699.14
8302.30	00	- Other mountings, fittings and similar articles suitable for motor vehicles	15%	1%		9%	kg	699.15
		- Other mountings, fittings and similar articles:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8302.41	00	- - Suitable for buildings	15%	1%		9%	kg	699.16
8302.42	00	- - Other, suitable for furniture	15%	1%		9%	kg	699.17
8302.49	00	- - Other	15%	1%		9%	kg	699.191
8302.50	00	- Hat-racks, hat-pegs, brackets and similar fixtures	15%	1%		9%	kg	699.192
8302.60	00	- Automatic door closures	15%	1%		9%	kg	699.193
8303.00	00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	15%	1%		9%	kg	699.12
8304.00	00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.						
8304.00	10	- Filing cabinets	15%	1%		9%	kg	895.111
8304.00	20	- Card-index cabinets	15%	1%		9%	kg	895.112
8304.00	90	- Other	15%	1%		9%	kg	895.119
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.						
8305.10	00	- Fittings for loose-leaf binders or files	15%	1%		9%	kg	895.121
8305.20	00	- Staples in strips	15%	1%		9%	kg	895.122
8305.90	00	- Other, including parts:						
8305.90	10	- - - Paper clips, including spring-type paper clips	15%	1%		9%	kg	895.123
8305.90	90	- - - Other	15%	1%		9%	kg	895.129
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	15%	1%		9%	kg	699.52
		- Statuettes and other ornaments:						
8306.21	00	- - Plated with precious metal	15%	1%		9%	kg	697.821
8306.29	00	- - Other	15%	1%		9%	kg	697.822
8306.30	00	- Photograph, picture or similar frames; mirrors	15%	1%		9%	kg	697.823
83.07		Flexible tubing of base metal, with or without fittings.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8307.10	00	- Of iron or steel	15%	1%		9%	kg	699.511
8307.90	00	- Of other base metal	15%	1%		9%	kg	699.519
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or 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.						
8308.10	00	- Hooks, eyes and eyelets	15%	1%		9%	kg	699.331
8308.20	00	- Tubular or bifurcated rivets	15%	1%		9%	kg	699.332
8308.90	00	- Other, including parts	15%	1%		9%	kg	699.339
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	15%	1%		9%	kg	699.531
8309.90	00	- Other:						
8309.90	10	- - - Bottle caps	15%	1%		9%	kg	699.532
8309.90	90	- - - Other	15%	1%		9%	kg	699.539
83.10	00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	15%	1%		9%	kg	699.54
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:						
8311.10	10	- - - Of non-alloy steel	15%	1%		9%	kg	699.551
8311.10	90	- - - Of other base metal	15%	1%		9%	kg	699.552
8311.20	00	- Cored wire of base metal, for electric arc-welding	15%	1%		9%	kg	699.553

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8311.30	00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	1%		9%	kg	699.554
8311.90	00	- Other.	15%	1%		9%	kg	699.559

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

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (i) Endless belts of metal wire or strip (Section XV);
 - (j) Articles of Chapter 82 or 83;
 - (k) Articles of Section XVII;
 - (l) Articles of Chapter 90;
 - (m) Clocks, watches or other articles of Chapter 91;
 - (n) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (o) Articles of Chapter 95; or
 - (p) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
 - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which

-
- are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression “machine” means any machine, Machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84**NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF****Notes.**

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

 - (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) Machinery, Plant or laboratory 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. (A) For the purposes of heading 84.71, the expression “automatic data

processing machines” means machines capable of:

- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 9(a) and 9(b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes (LED).

- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. Subheading 84.82.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Additional Guideline.

- 1 Heading 84.83, does not cover transmission equipment (e.g., gear boxes, transmission shafts, clutches, differentials, etc.) which are designed for use solely or principally with vehicles or aircraft (Section XVII); however, this exclusion does not apply to internal parts of vehicle or aircraft engines - these parts remain classified in 84.83. For example, a crank shaft or a cam shaft remains in 84.83 if it is specialised for a motor car engine; but motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08. It should further be noted that transmission equipment of the type described in 84.83 remains classified in that heading even if it is specially designed for ships.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.01		Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.						
8401.10	00	- Nuclear reactors	15%	1%		9%	kg	718.71
8401.20	00	- Machinery and apparatus for isotopic separation, and parts thereof	15%	1%		9%	kg	728.47

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8401.30	00	- Fuel elements (cartridges), non-irradiated	15%	1%		9%	kg	718.77
8401.40	00	- Parts of nuclear reactors	15%	1%		9%	kg	718.78
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.						
		- Steam or other vapour generating boilers:						
8402.11	00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	15%	1%		9%	kg/ea	711.111
8402.12	00	- - Watertube boilers production not exceeding 45tonnes per hour	15%	1%		9%	kg/ea	711.112
8402.19	00	- - Other vapour generating boilers, including hybrid boilers	15%	1%		9%	kg/ea	711.119
8402.20	00	- Super-heated water boilers	15%	1%		9%	kg/ea	711.12
8402.90	00	- Parts	15%	1%		9%	kg/ea	711.91
84.03		Central heating boilers other than those of heading 84.02.						
8403.10	00	- Boilers	15%	1%		9%	kg/ea	812.17
8403.90	00	- Parts	15%	1%		9%	kg	812.19
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.						
8404.10	00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	15%	1%		9%	kg/ea	711.21
8404.20	00	- Condensers for steam or other vapour power units	15%	1%		9%	kg/ea	711.22
8404.90	00	- Parts	15%	1%		9%	kg/ea	711.92
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	15%	1%		9%	kg	741.71
8405.90	00	- Parts	15%	1%		9%	kg	741.72
84.06		Steam turbines and other vapour turbines.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8406.10	00	- Turbines for marine propulsion	15%	1%		9%	kg/ea	712.11
		- Other turbines:						
8406.81	00	- - Of an output exceeding 40 MW	15%	1%		9%	kg/ea	712.191
8406.82	00	- - Of an output not exceeding 40 MW	15%	1%		9%	kg/ea	712.199
8406.90	00	- Parts	15%	1%		9%	kg	712.8
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.						
8407.10	00	- Aircraft engines	Free	1%		5%	kg/ea	713.11
		- Marine propulsion engines:						
8407.21	00	- - Outboard motors	Free	1%		5%	kg/ea	713.31
8407.29	00	- - Other	Free	1%		5%	kg/ea	713.32
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:						
8407.31	00	- - Of a cylinder capacity not exceeding 50 cc	20%	1%		9%	kg/ea	713.211
8407.32	00	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	1%		9%	kg/ea	713.212
8407.33	00	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	20%	1%		9%	kg/ea	713.213
8407.34	00	- - Of a cylinder capacity exceeding 1,000 cc	20%	1%		9%	kg/ea	713.22
8407.90	00	- Other engines	20%	1%		9%	kg/ea	713.81
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).						
8408.10	00	- Marine propulsion engines	Free	1%		5%	kg/ea	713.33
8408.20	00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	20%	1%		9%	kg/ea	713.23
8408.90	00	- Other engines	20%	1%		9%	kg/ea	713.82
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	1%		5%	kg	713.19
		- Other:						
8409.91	00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:						
8409.91	10	- - - For road motor vehicles	20%	1%		9%	kg	713.911
8409.91	20	- - - For marine craft	Free	1%		5%	kg	713.912
8409.91	90	- - -Other	20%	1%		9%	kg	713.919
8409.99	00	- - Other:						
8409.99	10	- - - For road motor vehicles	20%	1%		9%	kg	713.921

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8409.99	20	- - - For marine craft	20%	1%		9%	kg	713.922
8409.99	90	- - - Other	20%	1%		9%	kg	713.929
84.10		Hydraulic turbines, water wheels, and regulators therefor.						
		- Hydraulic turbines and water wheels:						
8410.11	00	- - Of a power not exceeding 1,000 kW	20%	1%		9%	kg/ea	718.111
8410.12	00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	20%	1%		9%	kg/ea	718.112
8410.13	00	- - Of a power exceeding 10,000 kW	20%	1%		9%	kg/ea	
8410.90	00	- Parts, including regulators	20%	1%		9%	kg/ea	718.113
84.11		Turbo-jets, turbo-propellers and other gas turbines.						
		- Turbo-jets:						
8411.11	00	- - Of a thrust not exceeding 25 kN	20%	1%		9%	kg/ea	714.411
8411.12	00	- - Of a thrust exceeding 25 kN	20%	1%		9%	kg/ea	714.412
		- Turbo-propellers:						
8411.21	00	- - Of a power not exceeding 1,100 kW	20%	1%		9%	kg/ea	714.811
8411.22	00	- - Of a power exceeding 1,100 kW	20%	1%		9%	kg/ea	714.812
		- Other gas turbines:						
8411.81	00	- - Of a power not exceeding 5,000 kW	20%	1%		9%	kg/ea	714.891
8411.82	00	- - Of a power exceeding 5,000 kW	20%	1%		9%	kg/ea	714.892
		- Parts:						
8411.91	00	- - Of turbo-jets or turbo-propellers	20%	1%		9%	kg	714.91
8411.99	00	- - Other	20%	1%		9%	kg	714.99
84.12		Other engines and motors.						
8412.10	00	- Reaction engines other than turbo-jets	20%	1%		9%	kg/ea	714.49
		- Hydraulic power engines and motors:						
8412.21	00	- - Linear acting (cylinders)	20%	1%		9%	kg/ea	718.91
8412.29	00	- - Other	20%	1%		9%	kg/ea	718.931
		- Pneumatic power engines and motors:						
8412.31	00	- - Linear acting (cylinders)	20%	1%		9%	kg/ea	718.92
8412.39	00	- - Other	20%	1%		9%	kg/ea	718.932
8412.80	00	- Other	20%	1%		9%	kg/ea	718.939
8412.90	00	- Parts	20%	1%		9%	kg	718.99
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Pumps fitted or designed to be fitted with a measuring device:						
8413.11	00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	20%	1%		9%	kg/ea	742.11
8413.19	00	- - Other	20%	1%		9%	kg/ea	742.19
8413.20	00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	20%	1%		9%	kg/ea	742.711
8413.30	00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%	1%		9%	kg/ea	742.2
8413.40	00	- Concrete pumps	20%	1%		9%	kg/ea	742.3
8413.50	00	- Other reciprocating positive displacement pumps	20%	1%		9%	kg/ea	742.4
8413.60	00	- Other rotary positive displacement pumps	20%	1%		9%	kg/ea	742.5
8413.70	00	- Other centrifugal pumps	20%	1%		9%	kg/ea	742.6
		- Other pumps; liquid elevators:						
8413.81	00	- - Pumps	20%	1%		9%	kg/ea	742.712
8413.82	00	- - Liquid elevators	20%	1%		9%	kg/ea	742.75
		- Parts:						
8413.91	00	- - Of pumps:						
8413.91	10	- - - For the pumps of subheading 8413.30	20%	1%		9%	kg	742.911
8413.91	90	- - - Other	20%	1%		9%	kg	742.919
8413.92	00	- - Of liquid elevators	20%	1%		9%	kg	742.95
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.						
8414.10	00	- Vacuum pumps	20%	1%		9%	kg/ea	743.11
8414.20	00	- Hand-or foot-operated air pumps	20%	1%		9%	kg/ea	743.13
8414.30	00	- Compressors of a kind used in refrigerating equipment	20%	1%		9%	kg/ea	743.15
8414.40	00	- Air compressors mounted on a wheeled chassis for towing	20%	1%		9%	kg/ea	743.17
		- Fans:						
8414.51	00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:						
8414.51	10	- - - Table	20%	1%		9%	kg/ea	743.411
8414.51	20	- - - Floor	20%	1%		9%	kg/ea	743.412
8414.51	30	- - - Ceiling or roof	20%	1%		9%	kg/ea	743.413
8414.51	90	- - - Other	20%	1%		9%	kg/ea	743.419

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8414.59	00	- - Other	15%	1%		9%	kg/ea	743.43
8414.60	00	- Hoods having a maximum horizontal side not exceeding 120 cm	15%	1%		9%	kg/ea	743.45
8414.80	00	- Other	15%	1%		9%	kg/ea	743.19
8414.90	00	- Parts	15%	1%		9%	kg	743.8
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"	15%	1%		9%	kg/ea	741.51
8415.20	00	- Of a kind used for persons, in motor vehicles	15%	1%		9%	kg/ea	741.551
		- Other:						
8415.81	00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15%	1%		9%	kg/ea	741.552
8415.82	00	- - Other, incorporating a refrigerating unit	15%	1%		9%	kg/ea	741.553
8415.83	00	- - Not incorporating a refrigerating unit	15%	1%		9%	kg/ea	741.554
8415.90	00	- Parts	15%	1%		9%	kg	741.59
84.16		Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.						
8416.10	00	- Furnace burners for liquid fuel	15%	1%		9%	kg	741.21
8416.20	00	- Other furnace burners, including combination burners	15%	1%		9%	kg	741.23
8416.30	00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	15%	1%		9%	kg	741.25
8416.90	00	- Parts	15%	1%		9%	kg	741.28
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	15%	1%		9%	kg/ea	741.36

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8417.20	00	- Bakery ovens, including biscuit ovens	15%	1%		9%	kg/ea	741.37
8417.80	00	- Other	15%	1%		9%	kg/ea	741.38
8417.90	00	- Parts	15%	1%		9%	kg	741.39
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:						
8418.10	10	- - - Frost free, electrical	15%	1%		9%	kg/ea	775.211
8418.10	20	- - - Other, electrical	15%	1%		9%	kg/ea	775.212
8418.10	30	- - - Non-electrical	15%	1%		9%	kg/ea	775.213
		- Refrigerators, household type:						
8418.21	00	- - Compression-type:						
8418.21	10	- - - Frost free, electrical	15%	1%		9%	kg/ea	775.214
8418.21	20	- - - Other, electrical	15%	1%		9%	kg/ea	775.215
8418.21	30	- - - Non-electrical	15%	1%		9%	kg/ea	775.216
8418.29	00	- - Other :						
8418.29	10	- - - Electrical	15%	1%		9%	kg/ea	775.218
8418.29	20	- - - Non-electrical	15%	1%		9%	kg/ea	775.219
8418.30	00	- Freezers of the chest type, not exceeding 800 litre capacity	15%	1%		9%	kg/ea	775.221
8418.40	00	- Freezers of the upright type, not exceeding 900 litre capacity	15%	1%		9%	kg/ea	775.222
8418.50	00	- Other furniture (chests, cabinets, display counters,	15%	1%		9%	kg/ea	741.43
		show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment						
		- Other refrigerating or freezing equipment; heat pumps:						
8418.61	00	- - Heat pumps other than air conditioning machines of heading 84.15	15%	1%		9%	kg/ea	741.451
8418.69	00	- - Other	15%	1%		9%	kg	741.459
		- Parts:						
8418.91	00	- - Furniture designed to receive refrigerating or freezing equipment	15%	1%		9%	kg	741.491
8418.99	00	- - Other	15%	1%		9%	kg	741.499

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.						
		- Instantaneous or storage water heaters, non-electric:						
		- - Instantaneous gas water heaters:						
8419.11.	00	- - - For domestic use	Free	1%		5%	Kg/ea	741.811
8419.11	10	- - - Other	15%	1%		9%	Kg/ea	741.811
8419.11	90	- - - Other	15%	1%		9%	Kg/ea	741.811
8419.19	00	- - Other						
8419.19	10	- - - Solar water heaters, for domestic use	15%	1%		9%	Kg/ea	741.821
8419.19	20	- - - Other solar water heaters	15%	1%		9%	Kg/ea	741.822
8419.19	30	- - - Other water heaters, for domestic use	15%	1%		9%	kg/ea	741.823
8419.19	90	- - - Other	15%	1%		9%	kg/ea	741.829
8419.20	00	- Medical, surgical or laboratory sterilizers	15%	1%		9%	kg/ea	741.83
		- Dryers:						
8419.31	00	- - For agricultural products	15%	1%		9%	kg/ea	741.84
8419.32	00	- - For wood, paper pulp, paper or paperboard	15%	1%		9%	kg/ea	741.85
8419.39	00	- - Other	15%	1%		9%	kg/ea	741.86
8419.40	00	- Distilling or rectifying plant	15%	1%		9%	kg/ea	741.73
8419.50	00	- Heat exchange units	15%	1%		9%	kg/ea	741.74
8419.60	00	- Machinery for liquefying air or other gases	15%	1%		9%	kg/ea	741.75
		- Other machinery, plant and equipment:						
8419.81	00	- - For making hot drinks or for cooking or heating food	15%	1%		9%	kg/ea	741.87
8419.89	00	- - Other	15%	1%		9%	kg/ea	741.89
8419.90	00	- Parts	15%	1%		9%	Kg	741.9
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8420.10	00	- Calendering or other rolling machines	15%	1%		9%	kg/ea	745.91
		- Parts:						
8420.91	00	- - Cylinders	15%	1%		9%	kg	745.931
8420.99	00	- - Other	15%	1%		9%	kg	745.939
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	15%	1%		9%	kg/ea	743.51
8421.12	00	- - Clothes-dryers:						
8421.12	10	- - - For domestic use	15%	1%		9%	kg/ea	743.551
8421.12	90	- - - Other	15%	1%		9%	kg/ea	743.559
8421.19	00	- - Other	15%	1%		9%	kg/ea	743.59
		- Filtering or purifying machinery and apparatus for gases:						
8421.21	00	- - For filtering or purifying water	15%	1%		9%	kg/ea	743.61
8421.22	00	- - For filtering or purifying beverages other than water	15%	1%		9%	kg/ea	743.62
8421.23	00	- - Oil or petrol-filters for internal combustion engines:						
8421.23	10	- - - Oil filters	15%	1%		9%	kg/ea	743.631
8421.23	20	- - - Petrol filters	15%	1%		9%	kg/ea	743.632
8421.29	00	- - Other	15%	1%		9%	kg/ea	743.67
		- Filtering or purifying machinery and apparatus for gases:						
8421.31	00	- - Intake air filters for internal combustion engines	15%	1%		9%	kg/ea	
8421.39	00	- - Other	15%	1%		9%	kg/ea	743.64
		- Parts						
8421.91	00	- - Of centrifuges, including centrifugal dryers:						
8421.91	10	- - - For the clothes-dryers of Subheading 8421.12.10	15%	1%		9%	kg/ea	743.911
8421.91	90	- - - Other	15%	1%		9%	kg/ea	743.919
8421.99	00	- - Other	15%	1%		9%	kg/ea	743.95

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.						
		- Dish washing machines:						
8422.11	00	- - Of the household type	15%	1%		9%	kg/ea	775.3
8422.19	00	- - Other	15%	1%		9%	kg/ea	745.21
8422.20	00	- Machinery for cleaning or drying bottles or other containers	15%	1%		9%	kg/ea	745.23
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	15%	1%		9%	kg/ea	745.271
8422.40	00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	15%	1%		9%	kg/ea	745.272
8422.90	00	- Parts	15%	1%		9%	kg	745.29
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.						
8423.10	00	- Personal weighing machines, including baby scales; household scales	15%	1%		9%	kg/ea	745.32
8423.20	00	- Scales for continuous weighing of goods on conveyors	15%	1%		9%	kg/ea	745.311
8423.30	00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	15%	1%		9%	kg/ea	745.312
		- Other weighing machinery:						
8423.81	00	- - Having a maximum weighing capacity not exceeding 30 kg	15%	1%		9%	kg/ea	745.313
8423.82	00	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	15%	1%		9%	kg/ea	745.314
8423.89	00	- - Other	15%	1%		9%	kg/ea	745.319

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8423.90	00	- Weighing machine weights of all kinds; parts of weighing machinery	15%	1%		9%	kg	745.39
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	1%		5%	kg/ea	
8424.20	00	- Spray guns and similar appliances	15%	1%		9%	kg/ea	
8424.30	00	- Steam or sand blasting machines and similar jet projecting machines	15%	1%		9%	kg/ea	
		- Agricultural or horticultural sprayers						
8424.41	00	- - Portable sprayers	Free	1%		10%	kg/ea	
8424.49	00	- - Other						
		- Other appliances:						
8424.82	00	- - Agricultural or horticultural	Free	1%		5%	kg/ea	745.64
8424.89	00	- - Other	15%	1%		9%	kg/ea	745.651
8424.90	00	- Parts:						
8424.90	10	- - - Of agricultural sprayers	15%	1%		9%	kg	745.681
8424.90	90	- - - Other	15%	1%		9%	kg	745.689
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	15%	1%		9%	kg/ea	744.211
8425.19	00	- - Other	15%	1%		9%	kg/ea	744.219
		- Winches; capstans:						
8425.31	00	- - Powered by electric motor	Free	1%		5%	kg/ea	744.251
8425.39	00	- - Other	Free	1%		5%	kg/ea	744.259
		- Jacks; hoists of a kind used for raising vehicles:						
8425.41	00	- - Built-in jacking systems of a type used in garages	15%	1%		9%	kg/ea	744.41
8425.42	00	- - Other jacks and hoists, hydraulic:						
8425.42	10	- - - Portable jacks for road motor vehicles	15%	1%		9%	kg/ea	744.431
8425.42	90	- - - Other	15%	1%		9%	kg/ea	744.439
8425.49	00	- - Other	15%	1%		9%	kg/ea	744.49

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.						
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:						
8426.11	00	- - Overhead travelling cranes on fixed support	20%	1%		9%	kg/ea	744.31
8426.12	00	- - Mobile lifting frames on tyres and straddle carriers	20%	1%		9%	kg/ea	744.32
8426.19	00	- - Other	20%	1%		9%	kg/ea	744.33
8426.20	00	- Tower cranes	20%	1%		9%	kg/ea	744.34
8426.30	00	- Portal or pedestal jib cranes	20%	1%		9%	kg/ea	744.35
		- Other machinery, self-propelled:						
8426.41	00	- - On tyres:						
8426.41	10	- - - Sugar cane loading machinery	20%	1%		9%	kg/ea	744.371
8426.41	90	- - - Other	20%	1%		9%	kg/ea	744.372
8426.49	00	- - Other	20%	1%		9%	kg/ea	744.379
		- Other machinery:						
8426.91	00	- - Designed for mounting on road vehicles	20%	1%		9%	kg/ea	744.391
8426.99	00	- - Other	20%	1%		9%	kg/ea	744.399
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.						
8427.10	00	- Self-propelled trucks powered by an electric motor	20%	1%		9%	kg/ea	744.11
8427.20	00	- Other self-propelled trucks	20%	1%		9%	kg/ea	744.12
8427.90	00	- Other trucks	20%	1%		9%	kg/ea	744.13
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).						
8428.10	00	- Lifts and skip hoists	20%	1%		9%	kg/ea	744.81
8428.20	00	- Pneumatic elevators and conveyors	20%	1%		9%	kg/ea	744.71
		- Other continuous-action elevators and conveyors, for goods or materials:						
8428.31	00	- - Specially designed for underground use	20%	1%		9%	kg/ea	744.72
8428.32	00	- - Other, bucket type	20%	1%		9%	kg/ea	744.73
8428.33	00	- - Other, belt type	20%	1%		9%	kg/ea	744.74
8428.39	00	- - Other	20%	1%		9%	kg/ea	744.79

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8428.40	00	- Escalators and moving walkways	20%	1%		9%	kg/ea	744.85
8428.60	00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	20%	1%		9%	kg/ea	744.892
8428.90	00	- Other machinery	20%	1%		9%	kg/ea	744.899
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.						
		- Bulldozers and angledozers :	20%	1%		9%		
8429.11	00	- - Track laying	20%	1%		9%	kg/ea	723.111
8429.19	00	- - Other	20%	1%		9%	kg/ea	723.119
8429.20	00	- Graders and levellers	20%	1%		9%	kg/ea	723.12
8429.30	00	- Scrapers	20%	1%		9%	kg/ea	723.31
8429.40	00	-Tamping machines and road rollers:						
8429.40	10	- - - Tamping machines	20%	1%		9%	kg/ea	723.331
8429.40	20	- - - Road rollers	20%	1%		9%	kg/ea	723.332
		- Mechanical shovels, excavators and shovel loaders:						
8429.51	00	- - Front-end shovel loaders	20%	1%		9%	kg/ea	723.21
8429.52	00	- - Machinery with a 360° revolving superstructure	20%	1%		9%	kg/ea	723.22
8429.59	00	- - Other	20%	1%		9%	kg/ea	723.29
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.						
8430.10	00	- Pile-drivers and pile-extractors	20%	1%		9%	kg/ea	723.41
8430.20	00	- Snow-ploughs and snow-blowers	20%	1%		9%	kg/ea	723.42
		- Coal or rock cutters and tunnelling machinery:						
8430.31	00	- - Self-propelled	20%	1%		9%	kg/ea	723.35
8430.39	00	- - Other	20%	1%		9%	kg/ea	723.43
		- Other boring or sinking machinery:						
8430.41	00	- - Self-propelled	20%	1%		9%	kg/ea	723.37
8430.49	00	- - Other	20%	1%		9%	kg/ea	723.44
8430.50	00	- Other machinery, self-propelled	20%	1%		9%	kg/ea	723.39
		- Other machinery, not self-propelled:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8430.61	00	- - Tamping or compacting machinery	20%	1%		9%	kg/ea	723.45
8430.69	00	- - Other	20%	1%		9%	kg/ea	723.47
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.						
8431.10	00	- Of machinery of heading 84.25	20%	1%		9%	kg	744.91
8431.20	00	- Of machinery of heading 84.27	20%	1%		9%	kg	744.92
		- Of machinery of heading 84.28:						
8431.31	00	- - Of lifts, skip hoists or escalators	20%	1%		9%	kg	744.93
8431.39	00	- - Other	20%	1%		9%	kg	744.94
		- Of machinery of heading 84.26, 84.29 or 84.30:						
8431.41	00	- - Buckets, shovels, grabs and grips	20%	1%		9%	kg	723.91
8431.42	00	- - Bulldozer or angledozer blades	20%	1%		9%	kg	723.92
8431.43	00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	20%	1%		9%	kg	723.93
8431.49	00	- - Other:						
8431.49	10	- - - Of machinery of heading 84.29 or 84.30	20%	1%		9%	kg	723.991
8431.49	90	- - - Other	20%	1%		9%	kg	723.999
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.						
8432.10	00	- Ploughs	Free	1%		5%	kg/ea	721.11
		- Harrows, scarifiers, cultivators, weeders and hoes:						
8432.21	00	- - Disc harrows	Free	1%		5%	kg/ea	721.131
8432.29	00	- - Other	Free	1%		5%	kg/ea	721.139
		- Seeders, planters and transplanters						
8432.31	00	- - No-till direct seeders, planters and transplanters	Free	1%		5%	kg/ea	721.121
8432.39	00	- - Other	Free	1%		5%	kg/ea	721.121
		- Manure spreaders and fertilizer distributors						
8432.41	00	- - Manure spreaders	Free	1%		5%	kg/ea	721.122
8432.42	00	- - Fertiliser distributors	Free	1%		5%	kg/ea	721.122
8432.80	00	- Other machinery:						
8432.80	10	- - - Lawn or sports-ground rollers	20%	1%		9%	kg/ea	721.181
8432.80	90	- - - Other	Free	1%		5%	kg/ea	721.189
8432.90	00	- Parts:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8432.90	10	- - - Of lawn or sports-ground rollers	20%	1%		9%	kg	721.191
8432.90	90	- - - Other	20%	1%		9%	kg	721.199
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.						
		- Mowers for lawns, parks or sports-grounds:						
8433.11	00	- - Powered, with the cutting device rotating in a horizontal plane	20%	1%		9%	kg/ea	721.211
8433.19	00	- - Other	20%	1%		9%	kg/ea	721.219
8433.20	00	- Other mowers, including cutter bars for tractor mounting	20%	1%		9%	kg/ea	721.231
8433.30	00	- Other haymaking machinery	20%	1%		9%	kg/ea	721.232
8433.40	00	- Straw or fodder balers, including pick-up balers	Free	1%		5%	kg/ea	721.233
		- Other harvesting machinery; threshing machinery:						
8433.51	00	- - Combine harvester-threshers	Free	1%		5%	kg/ea	721.22
8433.52	00	- - Other threshing machinery	Free	1%		5%	kg/ea	721.234
8433.53	00	- - Root or tuber harvesting machines	Free	1%		5%	kg/ea	721.235
8433.59	00	- - Other:						
8433.59	10	- - - Sugarcane harvesters	Free	1%		5%	kg/ea	721.236
8433.59	90	- - - Other	Free	1%		5%	kg/ea	721.239
8433.60	00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	1%		5%	kg/ea	721.26
8433.90	00	- Parts:						
8433.90	10	- - - Of mowers for lawns, parks or sports-grounds of subheadings 8433.11 and 8433.19	20%	1%		9%	kg	721.291
8433.90	90	- - - Other	Free	1%		5%	kg	729.299
84.34		Milking machines and dairy machinery.						
8434.10	00	- Milking machines	Free	1%		5%	kg/ea	721.31
8434.20	00	- Dairy machinery	Free	1%		5%	kg/ea	721.38
8434.90	00	- Parts	Free	1%		5%	kg	721.39
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.						
8435.10	00	- Machinery	20%	1%		9%	kg/ea	721.91

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8435.90	00	- Parts	20%	1%		9%	kg	721.98
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.						
8436.10	00	- Machinery for preparing animal feeding stuffs	Free	1%		5%	kg/ea	721.961
		- Poultry-keeping machinery; poultry incubators and brooders:						
8436.21	00	- - Poultry incubators and brooders	Free	1%		5%	kg/ea	721.951
8436.29	00	- - Other	Free	1%		5%	kg/ea	721.959
		- Other machinery:						
8436.80	10	- - - Bee-keeping machinery	Free	1%		5%	kg/ea	721.962
8436.80	90	- - - Other	Free	1%		5%	kg/ea	721.969
		- Parts:						
8436.91	00	- - Of poultry-keeping machinery and poultry incubators and brooders	Free	1%		5%	kg	721.991
8436.99	00	- - Other	Free	1%		5%	kg	721.999
84.37		Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.						
8437.10	00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	1%		5%	kg/ea	721.27
8437.80	00	- Other machinery	20%	1%		9%	kg/ea	727.11
8437.90	00	- Parts:						
8437.90	10	- - - Of the machines of subheading 8437.10	Free	1%		5%	kg	727.191
8437.90	90	- - - Other	20%	1%		9%	kg	727.199
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.						
8438.10	00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	20%	1%		9%	kg/ea	727.221

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8438.20	00	- Machinery for the manufacture of confectionery, cocoa or chocolate	20%	1%		9%	kg/ea	727.222
8438.30	00	- Machinery for sugar manufacture:						
8438.30	10	- - - Grooved rollers, trash plates and scraper tips	20%	1%		9%	kg/ea	727.223
8438.30	90	- - - Other	20%	1%		9%	kg/ea	727.224
8438.40	00	- Brewery machinery	20%	1%		9%	kg/ea	727.225
8438.50	00	- Machinery for the preparation of meat or poultry	20%	1%		9%	kg/ea	727.226
8438.60	00	- Machinery for the preparation of fruits, nuts or vegetables	20%	1%		9%	kg/ea	727.227
8438.80	00	- Other machinery	20%	1%		9%	kg/ea	727.229
8438.90	00	- Parts:						
8438.90	10	- - - Of the machines of subheading 8438.30.10	20%	1%		9%	kg	727.291
8438.90	90	- - - Other	20%	1%		9%	kg	727.299
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.						
8439.10	00	- Machinery for making pulp of fibrous cellulosic material	20%	1%		9%	kg/ea	725.11
8439.20	00	- Machinery for making paper or paperboard	20%	1%		9%	kg/ea	725.121
8439.30	00	- Machinery for finishing paper or paperboard	20%	1%		9%	kg/ea	725.122
		- Parts:						
8439.91	00	- - Of machinery for making pulp of fibrous cellulosic material	20%	1%		9%	kg	725.911
8439.99	00	- - Other	20%	1%		9%	kg	725.919
84.40		Book-binding machinery, including book-sewing machines.						
8440.10	00	- Machinery	20%	1%		9%	kg/ea	726.81
8440.90	00	- Parts	20%	1%		9%	kg	726.89
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.						
8441.10	00	- Cutting machines	20%	1%		9%	kg/ea	725.21
8441.20	00	- Machines for making bags, sacks or envelopes	20%	1%		9%	kg/ea	725.23
8441.30	00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than bymoulding	20%	1%		9%	kg/ea	725.25
8441.40	00	- Machines for moulding articles in paper pulp, paper or paperboard	20%	1%		9%	kg/ea	725.27
8441.80	00	- Other machinery	20%	1%		9%	kg/ea	725.29

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8441.90	00	- Parts	20%	1%		9%	kg	725.99
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	20%	1%		9%	kg/ea	726.313
8442.40	00	- Parts of the foregoing machinery, apparatus or equipment	20%	1%		9%	kg	726.91
8442.50	00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	20%	1%		9%	kg	726.35
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.						
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:						
8443.11	00	- - Offset printing machinery, reel fed	20%	1%		9%	kg/ea	726.51
8443.12	00	- - Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	20%	1%		9%	kg/ea	726.55
8443.13	00	- - Other offset printing machinery	20%	1%		9%	kg/ea	726.55
8443.14	00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	20%	1%		9%	kg/ea	726.611
8443.15	00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	20%	1%		9%	kg/ea	726.619
8443.16	00	- - Flexographic printing machinery	20%	1%		9%	kg/ea	726.63
8443.17	00	- - Gravure printing machinery	20%	1%		9%	kg/ea	726.65
8443.19	00	- - Other	20%	1%		9%	kg/ea	745.652

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- Other printers, copying machines and facsimile machines, whether or not combined:						
8443.31	00	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	20%	1%		9%	kg/ea	726.679
8443.32	00	- - Other, capable of connecting to an automatic data processing machine or to a network	20%	1%		9%	kg/ea	726.68
8443.39	00	- - Other	20%	1%		9%	kg/ea	726.99
		- Parts and accessories:						
8443.91	00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	20%	1%		9%	kg	
8443.99	00	- - Other	20%	1%		9%	kg	
84.44	00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	20%	1%		9%	kg/ea	724.41
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.						
		- Machines for preparing textile fibres:						
8445.11	00	- - Carding machines	20%	1%		9%	kg/ea	724.421
8445.12	00	- - Combing machines	20%	1%		9%	kg/ea	724.422
8445.13	00	- - Drawing or roving machines	20%	1%		9%	kg/ea	724.423
8445.19	00	- - Other	20%	1%		9%	kg/ea	724.429
8445.20	00	- Textile spinning machines	20%	1%		9%	kg/ea	724.431
8445.30	00	- Textile doubling or twisting machines	20%	1%		9%	kg/ea	724.432
8445.40	00	- Textile winding (including weft-winding) or reeling machines	20%	1%		9%	kg/ea	724.434
8445.90	00	- Other	20%	1%		9%	kg/ea	724.54
84.46		Weaving machines (looms).						
8446.10	00	- For weaving fabrics of a width not exceeding 30 cm	20%	1%		9%	kg/ea	724.511
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8446.21	00	- - Power looms	20%	1%		9%	kg/ea	724.512
8446.29	00	- - Other	20%	1%		9%	kg/ea	724.519
8446.30	00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	20%	1%		9%	kg/ea	724.513
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.						
		- Circular knitting machines:						
8447.11	00	- - With cylinder diameter not exceeding 165 mm	20%	1%		9%	kg/ea	724.521
8447.12	00	- - With cylinder diameter exceeding 165 mm	20%	1%		9%	kg/ea	724.522
8447.20	00	- Flat knitting machines; stitch-bonding machines	20%	1%		9%	kg/ea	724.523
8447.90	00	- Other	20%	1%		9%	kg/ea	724.53
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).						
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:						
8448.11	00	- - Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	20%	1%		9%	kg	724.611
8448.19	00	- - Other	20%	1%		9%	kg	724.619
8448.20	00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	20%	1%		9%	kg	724.491
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:						
8448.31	00	- - Card clothing	20%	1%		9%	kg	724.492
8448.32	00	- - Of machines for preparing textile fibres, other than card clothing	20%	1%		9%	kg	724.493

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8448.33	00	- - Spindles, spindle flyers, spinning rings and ring travellers	20%	1%		9%	kg	724.494
8448.39	00	- - Other	20%	1%		9%	kg	724.499
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:						
8448.42	00	- - Reeds for looms, healds and heald-frames	20%	1%		9%	kg	724.672
8448.49	00	- - Other	20%	1%		9%	kg	724.679
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:						
8448.51	00	- - Sinkers, needles and other articles used in forming stitches	20%	1%		9%	kg	724.681
8448.59	00	- - Other	20%	1%		9%	kg	724.689
84.49	00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	20%	1%		9%	kg	724.55
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:						
8450.11	10	- - - For domestic use	20%	1%		9%	kg/ea	775.111
8450.11	90	- - - Other	20%	1%		9%	kg/ea	775.112
8450.12	00	- - Other machines, with built-in centrifugal drier:	20%	1%		9%	kg/ea	775.113
8450.12	10	- - - For domestic use	20%	1%		9%	kg/ea	775.114
8450.12	90	- - - Other						
8450.19	00	- - Other:	20%	1%		9%	kg/ea	775.115
8450.19	10	- - - For domestic use	20%	1%		9%	kg/ea	775.119
8450.19	90	- - - Other						
8450.20	00	- Machines, each of a dry linen capacity exceeding 10 kg:						
8450.20	10	- - - For domestic use	20%	1%		9%	kg/ea	724.711
8450.20	90	- - - Other	20%	1%		9%	kg/ea	724.719
8450.90	00	- Parts	20%	1%		9%	kg	724.91

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.						
8451.10	00	- Dry-cleaning machines	20%	1%		9%	kg/ea	724.72
		- Drying machines:						
8451.21	00	- - Each of a dry linen capacity not exceeding 10 kg	20%	1%		9%	kg/ea	775.12
8451.29	00	- - Other	20%	1%		9%	kg/ea	724.73
8451.30	00	- Ironing machines and presses (including fusing presses)	20%	1%		9%	kg/ea	724.741
8451.40	00	- Washing, bleaching or dyeing machines	20%	1%		9%	kg/ea	724.742
8451.50	00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	20%	1%		9%	kg/ea	724.743
8451.80	00	- Other machinery	20%	1%		9%	kg/ea	724.749
8451.90	00	- Parts	20%	1%		9%	kg	724.92
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	10%	1%		9%	kg/ea	724.33
		- Other sewing machines:						
8452.21	00	- - Automatic units	20%	1%		9%	kg/ea	724.351
8452.29	00	- - Other	20%	1%		9%	kg/ea	724.359
8452.30	00	- Sewing machine needles	20%	1%		9%	kg	724.391
8452.40	00	-Furniture, bases and covers for sewing machines and parts thereof	10%	1%		9%	kg	
8452.90	00	- other parts of sewing machines	20%	1%		9%	kg	724.399

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.						
8453.10	00	- Machinery for preparing, tanning or working hides, skins or leather	20%	1%		9%	kg/ea	724.81
8453.20	00	- Machinery for making or repairing footwear	20%	1%		9%	kg/ea	724.83
8453.80	00	- Other machinery	20%	1%		9%	kg/ea	724.85
8453.90	00	- Parts	20%	1%		9%	kg	724.88
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.						
8454.10	00	- Converters	20%	1%		9%	kg/ea	737.111
8454.20	00	- Ingot moulds and ladles	20%	1%		9%	kg/ea	737.112
8454.30	00	- Casting machines	20%	1%		9%	kg/ea	737.12
8454.90	00	- Parts	20%	1%		9%	kg	737.19
84.55		Metal-rolling mills and rolls therefor.						
8455.10	00	- Tube mills	20%	1%		9%	kg/ea	737.211
		- Other rolling mills:						
8455.21	00	- - Hot or combination hot and cold	20%	1%		9%	kg/ea	737.212
8455.22	00	- - Cold	20%	1%		9%	kg/ea	737.219
8455.30	00	- Rolls for rolling mills	20%	1%		9%	kg/ea	737.291
8455.90	00	- Other parts	20%	1%		9%	kg	737.299
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	20%	1%		9%	kg/ea	731.11
8456.12	00	- - Operated by other light or photon beam processes	20%	1%		9%	kg/ea	731.11
8456.20	00	- Operated by ultrasonic processes	20%	1%		9%	kg/ea	731.12
8456.30	00	- Operated by electro-discharge processes	20%	1%		9%	kg/ea	731.13
8456.40	00	- Operated by plasma arc processes	20%	1%		9%	kg/ea	
8456.50	00	- Water-jet cutting machines	20%	1%		9%	kg/ea	
8456.90	00	- Other	20%	1%		9%	kg/ea	731.149

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.57		Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.						
8457.10	00	- Machining centers	20%	1%		9%	kg/ea	kg/ea
8457.20	00	- Unit construction machines (single stations)	20%	1%		9%	kg/ea	kg/ea
8457.30	00	- Multi-station transfer machines	20%	1%		9%	kg/ea	kg/ea
84.58		Lathes (including turning centers) for removing metal.						
		- Horizontal lathes:						
8458.11	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.31
8458.19	00	- - Other	20%	1%		9%	kg/ea	731.37
		- Other lathes:						
8458.91	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.35
8458.99	00	- - Other	20%	1%		9%	kg/ea	731.39
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.						
8459.10	00	- Way-type unit head machines	20%	1%		9%	kg/ea	731.41
		- Other drilling machines:						
8459.21	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.42
8459.29	00	- - Other	20%	1%		9%	kg/ea	731.43
		- Other boring-milling machines:						
8459.31	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.44
8459.39	00	- - Other	20%	1%		9%	kg/ea	731.45
		- Other boring machines						
8459.41	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.46
8459.49	00	- - Other	20%	1%		9%	kg/ea	731.46
		- Milling machines, knee-type:						
8459.51	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.51
8459.59	00	- - Other	20%	1%		9%	kg/ea	731.52
		- Other milling machines:						
8459.61	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.53
8459.69	00	- - Other	20%	1%		9%	kg/ea	731.54
8459.70	00	- Other threading or tapping machines	20%	1%		9%	kg/ea	731.57

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.						
		- Flat-surfaces grinding machines:						
8460.12	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.61
8460.19	00	- - Other	20%	1%		9%	kg/ea	731.62
		- Other grinding machines:						
8460.22	00	- - Centreless grinding machines, numerically controlled	20%	1%		9%	kg/ea	721.63
8460.23	00	- - Other cylindrical grinding machines, numerically controlled	20%	1%		9%	kg/ea	721.63
8460.24	00	- - Other, numerically controlled	20%	1%		9%	kg/ea	721.63
8460.29	00	- - Other	20%	1%		9%	kg/ea	731.64
		- Sharpening (tool or cutter grinding) machines:						
8460.31	00	- - Numerically controlled	20%	1%		9%	kg/ea	731.65
8460.39	00	- - Other	20%	1%		9%	kg/ea	731.66
8460.40	00	- Honing or lapping machines	20%	1%		9%	kg/ea	731.67
8460.90	00	- Other	20%	1%		9%	kg/ea	731.69
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.						
8461.20	00	- Shaping or slotting machines	20%	1%		9%	kg/ea	731.71
8461.30	00	- Broaching machines	20%	1%		9%	kg/ea	731.73
8461.40	00	- Gear cutting, gear grinding or gear finishing machines	20%	1%		9%	kg/ea	731.75
8461.50	00	- Sawing or cutting-off machines	20%	1%		9%	kg/ea	735.77
8461.90	00	- Other	20%	1%		9%	kg/ea	731.79
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8462.10	00	- Forging or die-stamping machines (including presses) and hammers	20%	1%		9%	kg/ea	733.11
		- Bending, folding, straightening or flattening machines (including presses):						
8462.21	00	- - Numerically controlled	20%	1%		9%	kg/ea	733.12
8462.29	00	- - Other	20%	1%		9%	kg/ea	733.13
		- Shearing machines (including presses, other than combined punching and shearing machines:						
8462.31	00	- - Numerically controlled	20%	1%		9%	kg/ea	
8462.39	00	- - Other	20%	1%		9%	kg/ea	733.14
		- Punching or notching machines (including presses), including combined punching and shearing machines:	20%	1%		9%		
8462.41	00	- - Numerically controlled	20%	1%		9%	kg/ea	733.16
8462.49	00	- - Other	20%	1%		9%	kg/ea	733.17
		- Other:						
8462.91	00	- - Hydraulic presses	20%	1%		9%	kg/ea	733.181
8462.99	00	- - Other	20%	1%		9%	kg/ea	733.189
84.63		Other machine-tools for working metal or cermets, without removing material.						
8463.10	00	- Draw-benches for bars, tubes, profiles, wire or the like	20%	1%		9%	kg/ea	733.91
8463.20	00	- Thread rolling machines	20%	1%		9%	kg/ea	733.93
8463.30	00	- Machines for working wire	20%	1%		9%	kg/ea	733.95
8463.90	00	- Other	20%	1%		9%	kg/ea	733.99
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.						
8464.10	00	- Sawing machines	20%	1%		9%	kg/ea	728.111
8464.20	00	- Grinding or polishing machines	20%	1%		9%	kg/ea	728.112
8464.90	00	- Other	20%	1%		9%	kg/ea	728.119
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.						
8465.10	00	- Machines which can carry out different types of machining operations without tool change between such operations	20%	1%		9%	kg/ea	728.121

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8465.20	00	- Machining centres	20%	1%		9%	kg/ea	
		- Other:						
8465.91	00	- - Sawing machines	20%	1%		9%	kg/ea	728.122
8465.92	00	- - Planing, milling or moulding (by cutting) machines	20%	1%		9%	kg/ea	728.123
8465.93	00	- - Grinding, sanding or polishing machines	20%	1%		9%	kg/ea	728.124
8465.94	00	- - Bending or assembling machines	20%	1%		9%	kg/ea	728.125
8465.95	00	- - Drilling or morticing machines	20%	1%		9%	kg/ea	728.126
8465.96	00	- - Splitting, slicing or paring machines	20%	1%		9%	kg/ea	728.127
8465.99	00	- - Other	20%	1%		9%	kg/ea	728.129
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.						
8466.10	00	- Tool holders and self-opening dieheads	20%	1%		9%	kg	735.11
8466.20	00	- Work holders	20%	1%		9%	kg	735.13
8466.30	00	- Dividing heads and other special attachments for machines	20%	1%		9%	kg	735.15
		- Other:						
8466.91	00	- - For machines of heading 84.64	20%	1%		9%	kg	735.191
8466.92	00	- - For machines of heading 84.65	20%	1%		9%	kg	735.192
8466.93	00	- - For machines of headings 84.56 to 84.61	20%	1%		9%	kg	735.91
8466.94	00	- - For machines of heading 84.62 or 84.63	20%	1%		9%	kg	735.95
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)	20%	1%		9%	kg/ea	745.111
8467.19	00	- - Other	20%	1%		9%	kg/ea	745.119
		- With self-contained electric motor:						
8467.21	00	- - Drills of all kinds	20%	1%		9%	kg/ea	745.114
8467.22	00	- - Saws	20%	1%		9%	kg/ea	745.115
8467.29	00	- - Other	20%	1%		9%	kg/ea	745.19
		- Other tools:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8467.81	00	- - Chain saws	20%	1%		9%	kg/ea	745.121
8467.89	00	- - Other	20%	1%		9%	kg/ea	745.129
		- Parts:						
8467.91	00	- - Of chain saws	20%	1%		9%	kg	745.191
8467.92	00	- - Of pneumatic tools	20%	1%		9%	kg	745.192
8467.99	00	- - Other	20%	1%		9%	kg	745.199
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.						
8468.10	00	- Hand-held blow pipes	20%	1%		9%	kg/ea	737.41
8468.20	00	- Other gas-operated machinery and apparatus	20%	1%		9%	kg/ea	737.42
8468.80	00	- Other machinery and apparatus	20%	1%		9%	kg/ea	737.43
8468.90	00	- Parts	20%	1%		9%	kg	737.49
[84.69]		Deleted						
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	20%	1%		9%	kg/ea	751.21
		- Other electronic calculating machines:						
8470.21	00	- - Incorporating a printing device	20%	1%		9%	kg/ea	751.221
8470.29	00	- - Other	20%	1%		9%	kg/ea	751.222
8470.30	00	- Other calculating machines	20%	1%		9%	kg/ea	751.229
8470.50	00	- Cash registers	20%	1%		9%	kg/ea	751.24
8470.90	00	- Other	20%	1%		9%	kg/ea	751.28

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	5%	1%		10%	kg/ea	752.31
		- Other automatic data processing machines:						
8471.41	00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	1%		10%	kg/ea	752.2
8471.49	00	- - Other, presented in the form of systems	5%	1%		10%	kg/ea	752.39
8471.50	00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	5%	1%		10%	kg/ea	752.33
8471.60	00	- Input or output units, whether or not containing storage units in the same housing	5%	1%		10%	kg/ea	752.33
8471.70	00	- Storage units	5%	1%		10%	kg/ea	752.7
8471.80	00	- Other units of automatic data processing machines	5%	1%		10%	kg/ea	752.91
8471.90	00	- Other	5%	1%		10%	kg/ea	752.99
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).						
8472.10	00	- Duplicating machines	20%	1%		9%	kg/ea	751.91
8472.30	00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	20%	1%		9%	kg/ea	751.93
8472.90	00	- Other	20%	1%		9%	kg/ea	751.99

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
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	00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	20%	1%		9%	kg	759.931
8473.29	00	- - Other	20%	1%		9%	kg	759.932
8473.30	00	- Parts and accessories of the machines of heading 84.71	20%	1%		9%	kg	75.97
8473.40	00	- Parts and accessories of the machines of heading 84.72	20%	1%		9%	kg	759.939
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	20%	1%		9%	kg	759.94
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.						
8474.10	00	- Sorting, screening, separating or washing machines	20%	1%		9%	kg/ea	728.31
8474.20	00	- Crushing or grinding machines	20%	1%		9%	kg/ea	728.32
		- Mixing or kneading machines:						
8474.31	00	- - Concrete or mortar mixers	20%	1%		9%	kg/ea	728.331
8474.32	00	- - Machines for mixing mineral substances with bitumen	20%	1%		9%	kg/ea	728.332
8474.39	00	- - Other	20%	1%		9%	kg/ea	728.339
8474.80	00	- Other machinery	20%	1%		9%	kg/ea	728.34
8474.90	00	- Parts	20%	1%		9%	kg	728.39
84.75		Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8475.10	00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	20%	1%		9%	kg/ea	728.411
		- Machines for manufacturing or hot working glass or glassware:						
8475.21	00	- - Machines for making optical fibres and preforms	20%	1%		9%	kg/ea	728.412
		thereof						
8475.29	00	- - Other	20%	1%		9%	kg/ea	728.419
8475.90	00	- Parts	20%	1%		9%	kg	728.51
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	20%	1%		9%	kg/ea	745.951
8476.29	00	- - Other	20%	1%		9%	kg/ea	745.952
		- Other machines:						
8476.81	00	- - Incorporating heating or refrigerating devices	20%	1%		9%	kg/ea	745.953
8476.89	00	- - Other	20%	1%		9%	kg/ea	745.959
8476.90	00	- Parts	20%	1%		9%	kg	745.97
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.						
8477.10	00	- Injection-moulding machines	20%	1%		9%	kg/ea	728.421
8477.20	00	- Extruders	20%	1%		9%	kg/ea	728.422
8477.30	00	- Blow moulding machines	20%	1%		9%	kg/ea	728.423
8477.40	00	- Vacuum moulding machines and other thermoforming machines	20%	1%		9%	kg/ea	728.424
		- Other machinery for moulding or otherwise forming:						
8477.51	00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	20%	1%		9%	kg/ea	728.425
8477.59	00	- - Other	20%	1%		9%	kg/ea	728.426
8477.80	00	- Other machinery	20%	1%		9%	kg/ea	728.429
8477.90	00	- Parts	20%	1%		9%	kg	728.52
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8478.10	00	- Machinery	20%	1%		9%	kg/ea	728.43
8478.90	00	- Parts	20%	1%		9%	kg	728.53
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.						
8479.10	00	- Machinery for public works, building or the like	20%	1%		9%	kg/ea	723.48
8479.20	00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	20%	1%		9%	kg/ea	727.21
8479.30	00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials	20%	1%		9%	kg/ea	728.44
		and other machinery for treating wood or cork						
8479.40	00	- Rope or cable-making machines	20%	1%		9%	kg/ea	728.491
8479.50	00	- Industrial robots, not elsewhere specified or included	20%	1%		9%	kg/ea	728.492
8479.60	00	- Evaporative air coolers	20%	1%		9%	kg/ea	728.493
		- Passenger boarding bridges:						
8479.71	00	- - Of a kind used in airports	20%	1%		9%	kg/ea	728.499
8479.79	00	- - Other	20%	1%		9%	kg/ea	728.499
		- Other machines and mechanical appliances:						
8479.81	00	- - For treating metal, including electric wire coil-winders	20%	1%		9%	kg/ea	728.46
8479.82	00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	20%	1%		9%	kg/ea	728.494
8479.89	00	- - Other	20%	1%		9%	kg/ea	728.499
8479.90	00	- Parts	20%	1%		9%	kg	728.55
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.						
8480.10	00	- Moulding boxes for metal foundry	20%	1%		9%	kg	749.11
8480.20	00	- Mould bases	20%	1%		9%	kg	749.12
8480.30	00	- Moulding patterns:						
8480.30	10	- - - Of wood	20%	1%		9%	kg	749.131
8480.30	90	- - - Other	20%	1%		9%	kg	749.139
		- Moulds for metal or metal carbides:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8480.41	00	- - Injection or compression types	20%	1%		9%	kg	749.14
8480.49	00	- - Other	20%	1%		9%	kg	749.15
8480.50	00	- Moulds for glass	20%	1%		9%	kg	749.16
8480.60	00	- Moulds for mineral materials	20%	1%		9%	kg	749.17
		- Moulds for rubber or plastics:						
8480.71	00	- - Injection or compression types	20%	1%		9%	kg	749.18
8480.79	00	- - Other	20%	1%		9%	kg	749.19
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.						
8481.10	00	- Pressure-reducing valves	20%	1%		9%	kg	747.1
8481.20	00	- Valves for oleohydraulic or pneumatic transmissions	20%	1%		9%	kg	747.2
8481.30	00	- Check (nonreturn) valves	20%	1%		9%	kg	747.3
8481.40	00	- Safety or relief valves	20%	1%		9%	kg	747.4
8481.80	00	- Other appliances	20%	1%		9%	kg	747.8
8481.90	00	- Parts	20%	1%		9%	kg	747.9
84.82		Ball or roller bearings.						
8482.10	00	- Ball bearings	20%	1%		9%	kg/ea	746.1
8482.20	00	- Tapered roller bearings, including cone and tapered roller assemblies	20%	1%		9%	kg/ea	746.2
8482.30	00	- Spherical roller bearings	20%	1%		9%	kg/ea	746.3
8482.40	00	- Needle roller bearings	20%	1%		9%	kg/ea	746.4
8482.50	00	- Other cylindrical roller bearings	20%	1%		9%	kg/ea	746.5
8482.80	00	- Other, including combined ball/roller bearings	20%	1%		9%	kg/ea	746.8
		- Parts:						
8482.91	00	- - Balls, needles and rollers	20%	1%		9%	kg	746.91
8482.99	00	- - Other	20%	1%		9%	kg	746.99
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:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
8483.10	10	- - - For road motor vehicle engines	20%	1%		9%	kg/ea	748.11
8483.10	20	- - - For marine engines	20%	1%		9%	kg/ea	748.12
8483.10	30	- - - For aircraft engines	Free	1%		5%	kg/ea	748.13
8483.10	90	- - - Other	20%	1%		9%	kg/ea	748.19
8483.20	00	- Bearing housings, incorporating ball or roller bearings:						
8483.20	10	- - - For road motor vehicle engines	20%	1%		9%	kg/ea	748.211
8483.20	20	- - - For marine engines	20%	1%		9%	kg/ea	748.212
8483.20	30	- - - For aircraft engines	Free	1%		5%	kg/ea	748.213
8483.20	90	- - - Other	20%	1%		9%	kg/ea	748.219
8483.30	00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:						
8483.30	10	- - - For road motor vehicle engines	20%	1%		9%	kg/ea	748.221
8483.30	20	- - - For marine engines	20%	1%		9%	kg/ea	748.222
8483.30	30	- - - For aircraft engines	Free	1%		5%	kg/ea	748.223
8483.30	90	- - - Other	20%	1%		9%	kg/ea	748.229
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:						
8483.40	10	- - - For road motor vehicle engines	20%	1%		9%	kg/ea	748.41
8483.40	20	- - - For marine craft	20%	1%		9%	kg/ea	748.42
8483.40	30	- - - For aircraft engines	Free	1%		5%	kg/ea	748.43
8483.40	90	- - - Other	20%	1%		9%	kg/ea	748.49
8483.50	00	- Flywheels and pulleys, including pulley blocks:						
8483.50	10	- - - For road motor vehicle engines	20%	1%		9%	kg/ea	748.51
8483.50	20	- - - For marine craft	20%	1%		9%	kg/ea	748.52
8483.50	30	- - - For aircraft engines	Free	1%		5%	kg/ea	748.53
8483.50	90	- - - Other	20%	1%		9%	kg/ea	748.59
8483.60	00	- Clutches and shaft couplings (including universal joints):						
8483.60	10	- - - For marine craft	20%	1%		9%	kg/ea	748.61
8483.60	90	- - - Other	20%	1%		9%	kg/ea	748.69
8483.90	00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts						
8483.90	10	- - - For road motor vehicle engines						
8483.90	11	- - - - Mill chain sprockets	20%	1%		9%	kg/ea	748.44
8483.90	19	- - - - Other	20%	1%		9%	kg	748.91

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
		- - - For marine craft						
8483.90	21	- - - - Mill chain sprockets	20%	1%		9%	kg/ea	748.44
8483.90	29	- - - - Other	20%	1%		9%	kg	748.99
8483.90	31	- - - - Mill chain sprockets	20%	1%		9%	kg/ea	748.44
8483.90	39	- - - - Other	20%	1%		9%	kg	748.99
		- - - Other						
8483.90	91	- - - - Mill chain sprockets	20%	1%		9%	kg/ea	748.44
8483.90	99	- - - - Other	20%	1%		9%	kg	748.99
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.						
8484.10	00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	20%	1%		9%	kg	749.21
8484.20	00	- Mechanical seals	20%	1%		9%	kg	749.22
8484.90	00	- Other	20%	1%		9%	kg	749.29
[84.85]		Deleted						
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories						
8486.10	00	- Machines and apparatus for the manufacture of boules or wafers	20%	1%		9%	kg/ea	
8486.20	00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	20%	1%		9%	kg/ea	
8486.30	00	- Machines and apparatus for the manufacture of flat panel displays	20%	1%		9%	kg/ea	
8486.40	00	- Machines and apparatus specified in Note 9 (C) to this Chapter	20%	1%		9%	kg/ea	
8486.90	00	- Parts and accessories	20%	1%		9%	kg/ea	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT(S)	SITC REV 4
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.						
8487.10	00	- Ships' or boats' propellers and blades therefor	20%	1%		9%	kg	749.91
8487.90	00	- Other	20%	1%		9%	kg	749.99

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.01		Electric motors and generators (excluding generating sets).						
8501.10	00	- Motors of an output not exceeding 37.5W	15%	1%		9%	kg&u	716.1
8501.20	00	- Universal AC/DC motors of an output exceeding 37.5 W	15%	1%		9%	kg&u	716.311
		- Other DC motors; DC generators:						
8501.31	00	- - Of an output not exceeding 750 W	15%	1%		9%	kg&u	716.21
8501.32	00	- - Of an output exceeding 750 W but not exceeding 75 kW	15%	1%		9%	kg&u	716.22
8501.33	00	- - Of an output exceeding 75 kW but not exceeding 375 kW	15%	1%		9%	kg&u	716.23
8501.34	00	- - Of an output exceeding 375 kW	15%	1%		9%	kg&u	716.24
8501.40	00	- Other AC motors, single-phase	15%	1%		9%	kg&u	716.312
		- Other AC motors, multi-phase:						
8501.51	00	- - Of an output not exceeding 750 W	15%	1%		9%	kg&u	716.313
8501.52	00	- - Of an output exceeding 750 W but not exceeding 75 kW	15%	1%		9%	kg&u	716.314
8501.53	00	- - Of an output exceeding 75 kW	15%	1%		9%	kg&u	716.319
		- AC generators (alternators):						
8501.61	00	- - Of an output not exceeding 75 kVA	15%	1%		9%	kg&u	716.321
8501.62	00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	15%	1%		9%	kg&u	716.322
8501.63	00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	15%	1%		9%	kg&u	716.323
8501.64	00	- - Of an output exceeding 750 kVA	15%	1%		9%	kg&u	716.324
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	15%	1%		9%	kg&u	716.511
8502.12	00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	15%	1%		9%	kg&u	716.512
8502.13	00	- - Of an output exceeding 375 kVA	15%	1%		9%	kg&u	716.513
8502.20	00	- Generating sets with spark-ignition internal combustion piston engines	15%	1%		9%	kg&u	716.514
		- Other generating sets:						
8502.31	00	- - Wind-powered	Free	1%		5%	kg&u	716.521
8502.39	00	- - Other	Free	1%		5%	kg&u	716.529
8502.40	00	- Electric rotary converters	15%	1%		9%	kg&u	716.4

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8503.00	00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	15%	1%		9%	kg	716.9
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.						
8504.10	00	- Ballasts for discharge lamps or tubes	15%	1%		9%	kg&u	771.23
		- Liquid dielectric transformers:						
8504.21	00	- - Having a power handling capacity not exceeding 650kVA	15%	1%		9%	kg&u	771.111
8504.22	00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	15%	1%		9%	kg&u	771.112
8504.23	00	- - Having a power handling capacity exceeding 10,000 kVA	15%	1%		9%	kg&u	771.113
		- Other transformers:						
8504.31	00	- - Having a power handling capacity not exceeding 1 kVA	15%	1%		9%	kg&u	771.191
8504.32	00	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	15%	1%		9%	kg&u	771.192
8504.33	00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	15%	1%		9%	kg&u	771.193
8504.34	00	- - Having a power handling capacity exceeding 500 kVA	15%	1%		9%	kg&u	771.194
8504.40	00	- Static converters	15%	1%		9%	kg&u	771.21
8504.50	00	- Other inductors	15%	1%		9%	kg&u	771.25
8504.90	00	- Parts	15%	1%		9%	kg	771.29
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.						
		- Permanent magnets and articles intended to become permanent magnets after magnetization :						
8505.11	00	- - Of metal	15%	1%		9%	kg	778.811
8505.19	00	- - Other	15%	1%		9%	kg	778.812
8505.20	00	- Electro-magnetic couplings, clutches and brakes	15%	1%		9%	kg	778.813
8505.90	00	- Other, including parts	15%	1%		9%	kg	778.815
85.06		Primary cells and primary batteries.						
8506.10	00	- Manganese dioxide	20%	1%		9%	kg&u	778.116

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8506.30	00	- Mercuric oxide	20%	1%		9%	kg&u	778.117
8506.40	00	- Silver oxide	20%	1%		9%	kg&u	778.118
8506.50	00	- Lithium	20%	1%		9%	kg&u	778.1191
8506.60	00	- Air-zinc	20%	1%		9%	kg&u	778.1192
8506.80	00	- Other primary cells and primary batteries.	20%	1%		9%	kg&u	778.1199
8506.90	00	- Parts	20%	1%		9%	kg	778.17
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).						
8507.10	00	- Lead-acid, of a kind used for starting piston engines	20%	1%		9%	kg&u	778.121
8507.20	00	- Other lead-acid accumulators	20%	1%		9%	kg&u	778.122
8507.30	00	- Nickel-cadmium	20%	1%		9%	kg&u	778.123
8507.40	00	- Nickel-iron	20%	1%		9%	kg&u	778.124
8507.50	00	- Nickel-metal hydride	20%	1%		9%	kg&u	778.129
8507.60	00	- Lithium-ion	20%	1%		9%	kg&u	778.129
8507.80	00	- Other accumulators	20%	1%		9%	kg&u	778.129
8507.90	00	- Parts:						
8507.90	10	- - - Lead grids; plates coated with paste	20%	1%		9%	kg	778.191
8507.90	90	- - - Other parts	20%	1%		9%	kg	778.199
85.08		Vacuum cleaners						
		- With self-contained electric motor:						
8508.11	00	- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	1%		9%	kg&u	
8508.19	00	- - Other	20%	1%		9%	kg&u	
8508.60	00	- Other vacuum cleaners	20%	1%		9%	kg&u	
8508.70	00	- Parts	20%	1%		9%	kg	
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:						
8509.40	10	- - - Food grinders and mixers	20%	1%		9%	kg&u	775.721
8509.40	20	- - - Fruit or vegetable juice extractors	20%	1%		9%	kg&u	775.722
8509.80	00	- Other appliances:						
8509.80	10	- - - Blenders	20%	1%		9%	kg&u	775.732
8509.80	20	- - - Floor polishers	20%	1%		9%	kg&u	775.712
8509.80	30	- - - Kitchen waste disposers	20%	1%		9%	kg&u	775.731
8509.80	90	- - - Other	20%	1%		9%	kg&u	775.739
8509.90	00	- Parts	20%	1%		9%	kg	775.79

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.						
8510.10	00	- Shavers	20%	1%		9%	kg&u	775.41
8510.20	00	- Hair clippers	20%	1%		9%	kg&u	775.42
8510.30	00	- Hair-removing appliances	20%	1%		9%	kg&u	775.733
8510.90	00	- Parts	20%	1%		9%	kg	775.49
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.						
8511.10	00	- Sparking plugs	20%	1%		9%	kg&u	778.311
8511.20	00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	20%	1%		9%	kg&u	778.312
8511.30	00	- Distributors; ignition coils	20%	1%		9%	kg&u	778.313
8511.40	00	- Starter motors and dual purpose starter-generators	20%	1%		9%	kg&u	778.314
8511.50	00	- Other generators	20%	1%		9%	kg&u	778.315
8511.80	00	- Other equipment	20%	1%		9%	kg&u	778.316
8511.90	00	- Parts	20%	1%		9%	kg	778.33
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	10%	1%		9%	kg&u	778.341
8512.20	00	- Other lighting or visual signalling equipment	20%	1%		9%	kg&u	778.342
8512.30	00	- Sound signalling equipment	20%	1%		9%	kg&u	778.343
8512.40	00	- Windscreen wipers, defrosters and demisters	20%	1%		9%	kg&u	778.344
8512.90	00	- Parts	20%	1%		9%	kg	778.35
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.						
8513.10	00	- Lamps	15%	1%		9%	kg&u	813.12
8513.90	00	- Parts	15%	1%		9%	kg	813.8

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.						
8514.10	00	- Resistance heated furnaces and ovens	20%	1%		9%	kg&u	741.31
8514.20	00	- Furnaces and ovens functioning by induction or dielectric loss	20%	1%		9%	kg&u	741.32
8514.30	00	- Other furnaces and ovens	20%	1%		9%	kg&u	741.33
8514.40	00	- Other equipment for the heat treatment of materials by induction or dielectric loss	20%	1%		9%	kg&u	741.34
8514.90	00	- Parts	20%	1%		9%	kg	741.35
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.						
		- Brazing or soldering machines and apparatus:						
8515.11	00	- - Soldering irons and guns	20%	1%		9%	kg&u	737.31
8515.19	00	- - Other	20%	1%		9%	kg&u	737.32
		- Machines and apparatus for resistance welding of metal:						
8515.21	00	- - Fully or partly automatic	20%	1%		9%	kg&u	737.33
8515.29	00	- - Other	20%	1%		9%	kg&u	737.34
		- Machines and apparatus for arc (including plasma arc) welding of metals:						
8515.31	00	- - Fully or partly automatic	20%	1%		9%	kg&u	737.35
8515.39	00	- - Other	20%	1%		9%	kg&u	737.36
8515.80	00	- Other machines and apparatus	20%	1%		9%	kg&u	737.37
8515.90	00	- Parts	20%	1%		9%	kg	737.39

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45						
8516.10	00	- Electric instantaneous or storage water heaters and immersion heaters:						
8516.10	10	- - - Electric instantaneous or storage water heaters	20%	1%		9%	kg&u	775.811
8516.10	20	- - - Immersion heaters	20%	1%		9%	kg&u	775.812
		- Electric space heating apparatus and electric soil heating apparatus:						
8516.21	00	- - - Storage heating radiators	20%	1%		9%	kg&u	775.821
8516.29	00	- - - Other	20%	1%		9%	kg&u	775.829
		- Electro-thermic hair-dressing or hand-drying apparatus:						
8516.31	00	- - Hair dryers	20%	1%		9%	kg&u	775.831
8516.32	00	- - Other hair-dressing apparatus	20%	1%		9%	kg&u	775.832
8516.33	00	- - Hand-drying apparatus	20%	1%		9%	kg&u	775.833
8516.40	00	- Electric smoothing irons	20%	1%		9%	kg&u	775.84
8516.50	00	- Microwave ovens	20%	1%		9%	kg&u	775.861
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:						
8516.60	10	- - - Stoves and cookers	20%	1%		9%	kg&u	775.862
8516.60	90	- - - Other	20%	1%		9%	kg&u	775.869
		- Other electro-thermic appliances:						
8516.71	00	- - Coffee or tea makers	20%	1%		9%	kg&u	775.871
8516.72	00	- - Toasters	20%	1%		9%	kg&u	775.872
8516.79	00	- - Other	20%	1%		9%	kg&u	775.879
8516.80	00	- Electric heating resistors	20%	1%		9%	kg&u	775.88
8516.90	00	- Parts	20%	1%		9%	kg	775.89

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.						
		- Telephone sets, including telephones for cellular networks or for other wireless networks:						
8517.11	00	- - Line telephone sets with cordless handsets	20%	1%		9%	kg&u	764.111
8517.12	00	- - Telephones for cellular networks or for other wireless networks:						
8517.12	10	- - - Portable radio-telephones	20%	1%		9%	kg&u	764.321
8517.12	90	- - - Other	20%	1%		9%	kg&u	764.329
8517.18	00	- - Other	20%	1%		9%	kg&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	20%	1%		9%	kg&u	
8517.62	00	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	20%	1%		9%	kg&u	
8517.69	00	- - Other	20%	1%		9%	kg&u	
8517.70	00	- Parts	20%	1%		9%	kg	
85.18		Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.						
8518.10	00	- Microphones and stands therefore	20%	1%		9%	kg&u	764.21
		- Loudspeakers, whether or not mounted in their enclosures:						
8518.21	00	- - Single loudspeakers, mounted in their enclosures	20%	1%		9%	kg&u	764.221

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8518.22	00	- - Multiple loudspeakers, mounted in the same enclosure	20%	1%		9%	kg&u	764.222
8518.29	00	- - Other	20%	1%		9%	kg&u	764.23
8518.30	00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	1%		9%	kg&u	764.24
8518.40	00	- Audio-frequency electric amplifiers	20%	1%		9%	kg&u	764.25
8518.50	00	- Electric sound amplifier sets	20%	1%		9%	kg&u	764.26
8518.90	00	- Parts	20%	1%		9%	kg	764.92
85.19		Sound recording or reproducing apparatus.						
8519.20	00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:						
8519.20	10	- - - Coin or disc-operated record players	20%	1%		9%	kg&u	763.31
8519.20	90	- - - Other	20%	1%		9%	kg&u	
8519.30	00	- Turntables (record-decks)	20%	1%		9%	kg&u	
8519.50	00	- Telephone answering machines	20%	1%		9%	kg&u	763.842
		- Other apparatus:						
8519.81	00	- - Using magnetic, optical or semiconductor media:						
8519.81	10	- - - Transcribing machines	20%	1%		9%	kg&u	763.82
8519.81	20	- - - Pocket-size cassette players	20%	1%		9%	kg&u	733.831
8519.81	30	- - - Dictating machines not capable of operating without an external source of power	20%	1%		9%	kg&u	763.841
8519.81	40	- - - Other magnetic tape recorders incorporating sound reproducing apparatus	20%	1%		9%	kg&u	
8519.81	90	- - - Other	20%	1%		9%	kg&u	
8519.89	00	- - Other	20%	1%		9%	kg&u	
[85.20]		Deleted						
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.						
8521.10	00	- Magnetic tape-type	20%	1%		9%	kg&u	763.811
8521.90	00	- Other	20%	1%		9%	kg&u	763.819
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.						
8522.10	00	- Pick-up cartridges	20%	1%		9%	kg	764.991
8522.90	00	- Other	20%	1%		9%	kg	764.999

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.23		Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.						
		- Magnetic media:						
8523.21	00	-- Cards incorporating a magnetic stripe:						
8523.21	10	--- Unrecorded	20%	1%		9%	kg&u	898.591
8523.21	90	--- Recorded	20%	1%		9%	kg&u	898.794
8523.29	00	-- Other:						
8523.29	10	--- Unrecorded audio tapes	20%	1%		9%	kg&u	
8523.29	20	--- Recorded audio tapes	20%	1%		9%	kg&u	
8523.29	30	--- Unrecorded video tapes	20%	1%		9%	kg&u	
8523.29	40	--- Recorded video tapes	20%	1%		9%	kg&u	
8523.29	50	--- Unrecorded magnetic discs	20%	1%		9%	kg&u	
8523.29	60	--- Magnetic tapes for reproducing phenomena other than sound or image	20%	1%		9%	kg&u	
8523.29	70	--- Diskettes	20%	1%		9%	kg&u	898.511
8523.29	80	--- Proximity cards and tags	20%	1%		9%	kg&u	
8523.29	90	--- Other	20%	1%		9%	kg&u	
		- Optical media:						
8523.41	00	-- Unrecorded:						
8523.41	10	--- Compact discs (CD's)	20%	1%		9%	kg&u	
8523.41	20	--- Digital Video Discs (DVD's)	20%	1%		9%	kg&u	
8523.41	90	--- Other, including Blu-Ray disks (BD's)	20%	1%		9%	kg&u	
8523.49	00	-- Other						
8523.49	10	--- Compact discs (CD's)	20%	1%		9%	kg&u	
8523.49	20	--- Digital Video Discs (DVD's)	20%	1%		9%	kg&u	
8523.49	30	--- Pre-packaged software for automatic data processing machines, for retail sale	20%	1%		9%	kg&u	
8523.49	90	--- Other, including Blu-Ray disks (BD's)	20%	1%		9%	kg&u	
		- Semi-conductor media:						
8523.51	00	-- Solid-state non-volatile storage devices:						
8523.51	10	--- USB Flash Drive	20%	1%		9%	kg&u	
8523.51	20	--- Flash memory cards	20%	1%		9%	kg&u	
8523.51	30	--- Other unrecorded	20%	1%		9%	kg&u	
8523.51	70	--- Other recorded	20%	1%		9%	kg&u	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8523.52	00	- - "Smart cards"	20%	1%		9%	kg&u	
8523.52	10	- - - Proximity cards	20%	1%		9%		
8523.59	00	- - Other	20%	1%		9%	kg&u	
8523.80	00	- Other:						
8523.80	10	- - - Unrecorded	20%	1%		9%	kg&u	
8523.80	90	- - - Other	20%	1%		9%	kg&u	
[85.24]		Deleted						
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.						
8525.50	00	- Transmission apparatus	20%	1%		9%	kg&u	764.31
8525.60	00	- Transmission apparatus incorporating reception apparatus	20%	1%		9%	kg&u	764.321
8525.80	00	- Television cameras, digital cameras and videocamera recorders	20%	1%		9%	kg&u	763.812
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.						
8526.10	00	- Radar apparatus	20%	1%		9%	kg&u	764.831
		- Other:						
8526.91	00	- - Radio navigational aid apparatus	20%	1%		9%	kg&u	764.832
8526.92	00	- - Radio remote control apparatus	20%	1%		9%	kg&u	764.839
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.						
		- Radio-broadcast receivers capable of operating without an external source of power:						
8527.12	00	- - Pocket-size radio cassette-players	20%	1%		9%	kg&u	762.211
8527.13	00	- - Other apparatus combined with sound recording or reproducing apparatus	20%	1%		9%	kg&u	762.212
8527.19	00	- - Other	20%	1%		9%	kg&u	762.22
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:						
8527.21	00	- - Combined with sound recording or reproducing apparatus	20%	1%		9%	kg&u	762.11
8527.29	00	- - Other	20%	1%		9%	kg&u	762.12
		- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8527.91	00	- - Combined with sound recording or reproducing apparatus	20%	1%		9%	kg&u	762.81
8527.92	00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	20%	1%		9%	kg&u	762.82
8527.99	00	- - Other	20%	1%		9%	kg&u	762.89
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 heading 8471	20%	1%		9%	kg&u	
8528.49	00	- - Other	20%	1%		9%	kg&u	
		- Other monitors:						
8528.52	00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	20%	1%		9%	kg&u	
8528.59	00	- - Other:						
8528.59	10	- - - Monitors incorporating television reception apparatus	20%	1%		9%	kg&u	
8528.59	90	- - - Other	20%	1%		9%	kg&u	
		- Projectors:						
8528.62	00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	20%	1%		9%	kg&u	
8528.69	00	- - Other	20%	1%		9%	kg&u	
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:						
8528.71	00	- - Not designed to incorporate a video display or screen	20%	1%		9%	kg&u	
8528.72	00	- - Other, colour	20%	1%		9%	kg&u	
8528.73	00	- - Other, monochrome	20%	1%		9%	kg&u	
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.						
8529.10	00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	20%	1%		9%	kg	764.931
8529.90	00	- Other	20%	1%		9%	kg	764.939

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).						
8530.10	00	- Equipment for railways or tramways	Free	1%		5%	kg&u	778.821
8530.80	00	- Other equipment	Free	1%		5%	kg&u	778.829
8530.90	00	- Parts	Free	1%		5%	kg	778.83
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.						
8531.10	00	- Burglar or fire alarms and similar apparatus	20%	1%		9%	kg&u	778.841
8531.20	00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	20%	1%		9%	kg&u	778.842
8531.80	00	- Other apparatus:						
8531.80	10	- Electric sound or visual signaling apparatus	20%	1%		9%	kg&u	778.843
8531.80	90	- Other	20%	1%		9%	kg&u	778.849
8531.90	00	- Parts	20%	1%		9%	kg&u	778.85
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).						
8532.10	00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	20%	1%		9%	kg	778.61
		- Other fixed capacitors:						
8532.21	00	- - Tantalum	20%	1%		9%	kg	778.62
8532.22	00	- - Aluminium electrolytic	20%	1%		9%	kg	778.63
8532.23	00	- - Ceramic dielectric, single layer	20%	1%		9%	kg	778.64
8532.24	00	- - Ceramic dielectric, multiplayer	20%	1%		9%	kg	778.65
8532.25	00	- - Dielectric of paper or plastics	20%	1%		9%	kg	778.66
8532.29	00	- - Other	20%	1%		9%	kg	778.67
8532.30	00	- Variable or adjustable (pre-set) capacitors	20%	1%		9%	kg	778.68
8532.90	00	- Parts	20%	1%		9%	kg	778.69
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.						
8533.10	00	- Fixed carbon resistors, composition or film types	20%	1%		9%	kg	772.31
		- Other fixed resistors:						
8533.21	00	- - For a power handling capacity not exceeding 20W	20%	1%		9%	kg	772.321

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8533.29	00	- - Other	20%	1%		9%	kg	772.329
		- Wirewound variable resistors, including rheostats and potentiometers:						
8533.31	00	- - For a power handling capacity not exceeding 20W	20%	1%		9%	kg	772.331
8533.39	00	- - Other	20%	1%		9%	kg	772.339
8533.40	00	- Other variable resistors, including rheostats and potentiometers	20%	1%		9%	kg	772.35
8533.90	00	- Parts	20%	1%		9%	kg	772.38
8534.00	00	Printed circuits.	20%	1%		9%	kg	772.2
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors junction boxes), for a voltage exceeding 1,000 volts.						
8535.10	00	- Fuses	20%	1%		9%	kg	772.41
		- Automatic circuit breakers:						
8535.21	00	- - For a voltage of less than 72.5 kV	20%	1%		9%	kg	772.42
8535.29	00	- - Other	20%	1%		9%	kg	772.43
8535.30	00	- Isolating switches and make-and-break switches	20%	1%		9%	kg	772.44
8535.40	00	- Lightning arresters, voltage limiters and surge suppressors	20%	1%		9%	kg	772.45
8535.90	00	- Other	20%	1%		9%	kg	772.49
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.						
8536.10	00	- Fuses	20%	1%		9%	kg	772.51
8536.20	00	- Automatic circuit breakers	20%	1%		9%	kg	772.52
8536.30	00	- Other apparatus for protecting electrical circuits	20%	1%		9%	kg	772.53
		- Relays:						
8536.41	00	- - For a voltage not exceeding 60V	20%	1%		9%	kg	772.541
8536.49	00	- - Other	20%	1%		9%	kg	772.549
8536.50	00	- Other switches	20%	1%		9%	kg	772.55
		- Lamp-holders, plugs and sockets:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8536.61	00	- - Lamp-holders	20%	1%		9%	kg	772.57
8536.69	00	- - Other	20%	1%		9%	kg	772.58
8536.70	00	- Connectors for optical fibres, optical fibre bundles or cables:						
8536.70	10	- - - Of plastics	20%	1%		9%	kg	
8536.70	20	- - - Of copper	20%	1%		9%	kg	
8536.70	90	- - - Of other material	20%	1%		9%	kg	
8536.90	00	- Other apparatus	20%	1%		9%	kg	772.59
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.						
8537.10	00	- For a voltage not exceeding 1,000 V	20%	1%		9%	kg	772.61
8537.20	00	- For a voltage exceeding 1,000 V	20%	1%		9%	kg	772.62
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.						
8538.10	00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	20%	1%		9%	kg	772.81
8538.90	00	- Other	20%	1%		9%	kg	772.82
85.39		Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.						
8539.10	00	- Sealed beam lamp units	10%	1%	9%	9%	kg&u	778.23
		- Other filament lamps, excluding ultra-violet or infra-red lamps:						
8539.21	00	- - Tungsten halogen	10%	1%	9%	9%	kg&u	778.211
8539.22	00	- - Other, of a power not exceeding 200 W and for a	10%	1%	9%	9%	kg&u	778.212
		voltage exceeding 100V						
8539.29	00	- - Other	10%	1%	9%	9%	kg&u	778.219
		- Discharge lamps, other than ultra-violet lamps:						
8539.31	00	- - Fluorescent, hot cathode	10%	1%	9%	9%	kg&u	778.221
8539.32	00	- - Mercury or sodium vapour lamps; metal halide lamps	10%	1%	9%	9%	kg&u	778.222
8539.39	00	- - Other	10%	1%	9%	9%	kg&u	778.229

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Ultra-violet or infra-red lamps ; arc-lamps:						
8539.41	00	- - Arc-lamps	10%	1%	9%	9%	kg&u	778.241
8539.49	00	- - Other	10%	1%	9%	9%	kg&u	778.249
8539.50	00	- Light-emitting diode (LED) lamps	20%	1%		9%	kg&u	
8539.90	00	- Parts	10%	1%	9%	9%	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).						778.29
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:						
8540.11	00	- - Colour	20%	1%		9%	kg&u	
8540.12	00	- - Monochrome	20%	1%		9%	kg&u	776.11
8540.20	00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	20%	1%		9%	kg&u	776.12
8540.40	00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	20%	1%		9%	kg&u	776.21
8540.60	00	- Other cathode-ray tubes	20%	1%		9%	kg&u	776.231
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, arcinotrons), excluding grid-controlled tubes:						776.239
8540.71	00	- - Magnetrons	20%	1%		9%	kg&u	
8540.79	00	- - Other	20%	1%		9%	kg&u	776.251
		- Other valves and tubes:						776.259
8540.81	00	- - Receiver or amplifier valves and tubes	20%	1%		9%	kg&u	
8540.89	00	- - Other	20%	1%		9%	kg&u	776.271
		- Parts:						776.279
8540.91	00	- - Of cathode-ray tubes	20%	1%		9%	kg	
8540.99	00	- - Other	20%	1%		9%	kg	776.291
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) ; mounted piezo-electric crystals.						776.299
8541.10	00	- Diodes, other than photosensitive or light-emitting diodes (LED)	20%	1%		9%	kg&u	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Transistors, other than photosensitive transistors:						776.31
8541.21	00	- - With a dissipation rate of less than 1 W	20%	1%		9%	kg&u	
8541.29	00	- - Other	20%	1%		9%	kg&u	776.32
8541.30	00	- Thyristors, diacs and triacs, other than photosensitive devices	20%	1%		9%	kg&u	776.33
8541.40	00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	20%	1%		9%	kg&u	776.35
8541.50	00	- Other semiconductor devices	20%	1%		9%	kg&u	776.37
8541.60	00	- Mounted piezo-electric crystals	20%	1%		9%	kg&u	776.39
8541.90	00	- Parts	20%	1%		9%	kg	776.81
85.42		Electronic integrated circuits.						776.88
		- Electronic integrated circuits:						
8542.31	00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	20%	1%		9%	kg&u	
8542.32	00	- - Memories	20%	1%		9%	kg&u	776.991
8542.33	00	- - Amplifiers	20%	1%		9%	kg&u	776.992
8542.39	00	- - Other	20%	1%		9%	kg&u	776.993
8542.90	00	- Parts	20%	1%		9%	kg	776.994
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.						776.999
8543.10	00	- Particle accelerators	20%	1%		9%	kg&u	
8543.20	00	- Signal generators	20%	1%		9%	kg&u	778.711
8543.30	00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	20%	1%		9%	kg&u	778.781
8543.70	00	- Other machines and apparatus:						778.782
8543.70	20	- - - Sound mixing units (equalizers) for domestic use	20%	1%		9%	kg&u	
8543.70	90	- - - Other	20%	1%		9%	kg&u	778.785
8543.90	00	- Parts	20%	1%		9%	kg	778.789
85.44		Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.						778.79

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Winding wire:						
8544.11	00	- - Of copper:						
8544.11	10	- - - Enamelled or plastic-insulated	20%	1%		9%	kg	
8544.11	90	- - - Other	20%	1%		9%	kg	773.111
8544.19	00	- - Other	20%	1%		9%	kg	773.112
8544.20	00	- Co-axial cable and other co-axial electric conductors	20%	1%		9%	kg	773.119
8544.30	00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	20%	1%		9%	kg	773.12
		- Other electric conductors, for a voltage not exceeding 1000 V:						773.13
8544.42	00	- - Fitted with connectors	20%	1%		9%	kg	
8544.49	00	- - Other:						773.141
8544.49	10	- - - Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	20%	1%		9%	kg	
8544.49	20	- - - Telephone drop wire or station wire	20%	1%		9%	kg	773.152
8544.49	90	- - - Other	20%	1%		9%	kg	773.153
8544.60	00	- Other electric conductors, for a voltage exceeding 1,000 V:						773.159
8544.60	10	- - - Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	20%	1%		9%	kg	
8544.60	90	- - - Other	20%	1%		9%	kg	773.171
8544.70	00	- Optical fibre cables	20%	1%		9%	kg	773.179
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.						773.18
		- Electrodes:						
8545.11	00	- - Of a kind used for furnaces	20%	1%		9%	kg	
8545.19	00	- - Other	20%	1%		9%	kg	778.861
8545.20	00	- Brushes	20%	1%		9%	kg	778.862
8545.90	00	- Other	20%	1%		9%	kg	778.863
85.46		Electrical insulators of any material.						778.869
8546.10	00	- Of glass	20%	1%		9%	kg	
8546.20	00	- Of ceramics	20%	1%		9%	kg	773.22
8546.90	00	- Other	20%	1%		9%	kg	773.23

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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.						773.24
8547.10	00	- Insulating fittings of ceramics	20%	1%		9%	kg	
8547.20	00	- Insulating fittings of plastics	20%	1%		9%	kg	773.26
8547.90	00	- Other	20%	1%		9%	kg	773.28
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.						773.29
8548.10	00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	20%	1%		9%	kg	
8548.90	00	- Other	20%	1%		9%	kg	778.125
								778.89

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) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions. Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

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

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	15%	1%		9%	kg&u	791.11
8601.20	00	- Powered by electric accumulators	15%	1%		9%	kg&u	791.15
86.02		Other rail locomotives; locomotive tenders.						
8602.10	00	- Diesel-electric locomotives	15%	1%		9%	kg&u	791.21
8602.90	00	- Other	15%	1%		9%	kg&u	791.29
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	15%	1%		9%	kg&u	791.61
8603.90	00	- Other	15%	1%		9%	kg&u	791.69

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8604.00	00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	15%	1%		9%	kg&u	791.81
8605.00	00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	15%	1%		9%	kg&u	791.7
86.06		Railway or tramway goods vans and wagons, not self-propelled.						
8606.10	00	- Tanks wagons and the like	15%	1%		9%	kg&u	791.821
8606.30	00	- Self-discharging vans and wagons, other than those of subheading 8606.10	15%	1%		9%	kg&u	791.823
		- Other:						
8606.91	00	- - Covered and closed	15%	1%		9%	kg&u	791.824
8606.92	00	- - Open, with non-removable sides of a height exceeding 60 cm	15%	1%		9%	kg&u	791.825
8606.99	00	- - Other	15%	1%		9%	kg&u	791.829
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	15%	1%		9%	kg	791.991
8607.12	00	- - Other bogies and bissel-bogies	15%	1%		9%	kg	791.992
8607.19	00	- - Other, including parts	15%	1%		9%	kg	791.993
		- Brakes and parts thereof:						
8607.21	00	- - Air brakes and parts thereof	15%	1%		9%	kg	791.994
8607.29	00	- - Other	15%	1%		9%	kg	791.995
8607.30	00	- Hooks and other coupling devices, buffers, and parts thereof	15%	1%		9%	kg	791.996
		- Other:						
8607.91	00	- - Of locomotives	15%	1%		9%	kg	791.997
8607.99	00	- - Other	15%	1%		9%	kg	791.999
8608.00	00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	15%	1%		9%	kg	791.91

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8609.00	00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	15%	1%		9%	kg&u	786.3

CHAPTER 87**VEHICLES OTHER THAN RAILWAY OR TRAMWAY
ROLLING-STOCK, AND PARTS AND
ACCESSORIES THEREOF****Notes.**

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.03.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
87.01		Tractors (other than tractors of heading 87.09).						
8701.10	00	- Single axle tractors:						
8701.10	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.411
8701.10	90	- - - Other	20%	1%		9%	kg&u	722.419
8701.20	00	- Road tractors for semi-trailers	20%	1%		9%	kg&u	783.2
8701.30	00	- Track-laying tractors:						
8701.30	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.31
8701.30	90	- - - Other	20%	1%		9%	kg&u	722.39
		- Other, of an engine power:						
8701.91	00	- - Not exceeding 18 kW						
8701.91	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.491
8701.91	90	- - - Other	20%	1%		9%	kg&u	722.499
8701.92	00	- - Exceeding 18 kW but not exceeding 37 kW						
8701.92	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.491
8701.92	90	- - - Other	20%	1%		9%	kg&u	722.499
8701.93	00	- - Exceeding 37 kW but not exceeding 75 kW						
8701.93	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.491
8701.93	90	- - - Other	20%	1%		9%	kg&u	722.499
8701.94	00	- - Exceeding 75 kW but not exceeding 130 kW						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8701.94	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.491
8701.94	90	- - - Other	20%	1%		9%	kg&u	722.499
8701.95	00	- - Exceeding 130 kW						
8701.95	10	- - - For use in agriculture	Free	1%		5%	kg&u	722.491
8701.95	90	- - - Other	20%	1%		9%	kg&u	722.499
87.02		Motor vehicles for the transport of ten or more persons, including the driver.						
8702.10	00	- With only compression ignition internal combustion piston engine (diesel or semi-diesel):						
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						
8702.10	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.111
8702.10	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.113
8702.10	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.115
8702.10	19	- - - Other	10%	1%	9%	9%	kg&u	783.119
8702.10		- - Other:						
8702.10	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.112
8702.10	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.114
8702.10	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.116
8702.10	29	- - - Other	10%	1%	9%	9%	kg&u	783.119
8702.20	00	- With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion						
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						
8702.20	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.111
8702.20	12	- - - Coaches, buses and mini-buses, of a seating	10%	1%	9%	9%	kg&u	783.113

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		capacity exceeding 21 persons but not exceeding 29 persons (including the driver)						
8702.20	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.115
8702.20	19	- - - Other	10%	1%	9%	9%	kg&u	783.119
		- - Other:						
8702.20	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.112
8702.20	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.114
8702.20	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.116
8702.20	29	- - - Other	10%	1%	9%	9%	kg&u	783.119
8702.30	00	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion						
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						
8702.30	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.111
8702.30	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.113
8702.30	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.115
8702.30	19	- - - Other	10%	1%	9%	9%	kg&u	783.119
		- - Other:						
8702.30	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.112
8702.30	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.114
8702.30	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.116
8702.30	29	- - - Other	10%	1%	9%	9%	kg&u	783.119
8702.40	00	- With only electric motor for propulsion						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						
8702.40	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.111
8702.40	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.113
8702.40	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.115
8702.40	19	- - - Other	10%	1%	9%	9%	kg&u	783.119
		- - Other:						
8702.40	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.112
8702.40	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.114
8702.40	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.116
8702.40	29	- - - Other	10%	1%	9%	9%	kg&u	783.119
8702.90	00	- Other:						
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						
8702.90	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.111
8702.90	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.113
8702.90	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.115
8702.90	19	- - - Other	10%	1%	9%	9%	kg&u	783.119
		- - Other:						
8702.90	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	1%	9%	9%	kg&u	783.112
8702.90	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.114

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8702.90	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	1%	9%	9%	kg&u	783.116
8702.90	29	- - - Other	10%	1%	9%	9%	kg&u	783.119
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.						
8703.10	00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	10%	1%	9%	9%	kg&u	781.1
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:						
8703.21	00	- - Of a cylinder capacity not exceeding 1,000 cc:						
8703.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	781.211
8703.21	90	- - - Other	10%	1%	9%	9%	kg&u	781.219
8703.22	00	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:						
8703.22	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	781.221
8703.22	90	- - - Other	10%	1%	9%	9%	kg&u	781.229
8703.23	00	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:						
8703.23	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	781.231
8703.23	20	- - - Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	10%	1%	9%	9%	kg&u	781.232
8703.23	30	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	10%	1%	9%	9%	kg&u	781.233
8703.23	40	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	10%	1%	9%	9%	kg&u	781.234
8703.23	50	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	10%	1%	9%	9%	kg&u	
8703.23	60	- - - Other, of a cylinder capacity exceeding 2,500 cc	10%	1%	9%	9%	kg&u	
8703.24	00	- - Of a cylinder capacity exceeding 3,000 cc:						
8703.24	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	781.241

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8703.24	90	- - - Other	10%	1%	9%	9%	kg&u	781.249
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):						
8703.31	00	- - Of a cylinder capacity not exceeding 1,500 cc:						
8703.31	10	- - - Completely knocked down for assembly in	10%	1%	9%	9%	kg&u	781.251
		plants approved for the purpose by the Competent Authority						
8703.31	90	- - - Other	10%	1%	9%	9%	kg&u	781.259
8703.32	00	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:						
8703.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	781.261
		- - Other						
8703.32	21	- - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	10%	1%	9%	9%	kg&u	781.262
8703.32	22	- - - Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	10%	1%	9%	9%	kg&u	
8703.32	23	- - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	10%	1%	9%	9%	kg&u	781.264
8703.32	24	- - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	10%	1%	9%	9%	kg&u	
8703.33	00	- - - Other, of a cylinder capacity exceeding 2,500cc						
8703.33	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	781.271
8703.33	90	- - - Other	10%	1%	9%	9%	kg&u	781.279
8703.40	00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10%	1%	9%	9%	kg&u	
8703.50	00	- 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	10%	1%	9%	9%	kg&u	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8703.60	00	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10%	1%	9%	9%	kg&u	
8703.70	00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10%	1%	9%	9%	kg&u	
8703.80	00	- Other vehicles, with only electric motor for propulsion	10%	1%	9%	9%	kg&u	
8703.90	00	- Other	10%	1%	9%	9%	kg&u	781.29
87.04		Motor vehicles for the transport of goods.						
8704.10	00	- Dumpers designed for off-highway use	10%	1%	9%	9%	kg&u	782.11
		- Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel):						
8704.21	00	-- g.v.w not exceeding 5 tonnes:						
8704.21	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	782.191
8704.21	90	--- Other	10%	1%	9%	9%	kg&u	782.192
8704.22	00	-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:						
8704.22	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	782.193
8704.22	90	--- Other	10%	1%	9%	9%	kg&u	782.194
8704.23	00	-- g.v.w exceeding 20 tonnes:						
8704.23	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	782.195
8704.23	90	--- Other	10%	1%	9%	9%	kg&u	782.196
		- Other, with spark-ignition internal combustion piston engine:						
8704.31	00	-- g.v.w not exceeding 5 tonnes:						
8704.31	10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	782.197
8704.31	90	--- Other	10%	1%	9%	9%	kg&u	782.198

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8704.32	00	- - g.v.w exceeding 5 tonnes:						
8704.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%	1%	9%	9%	kg&u	782.1991
8704.32	90	- - - Other	10%	1%	9%	9%	kg&u	782.1992
8704.90	00	- Other	10%	1%	9%	9%	kg&u	782.1999
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 work-shops, mobile radiological units).						
8705.10	00	- Crane lorries	10%	1%	9%	9%	kg&u	782.21
8705.20	00	- Mobile drilling derricks	10%	1%	9%	9%	kg&u	782.23
8705.30	00	- Fire fighting vehicles	10%	1%	9%	9%	kg&u	782.25
8705.40	00	- Concrete-mixer lorries	10%	1%	9%	9%	kg&u	782.27
8705.90	00	- Other	10%	1%	9%	9%	kg&u	782.29
8706.00	00	Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.						
8706.00	10	- - - For the assembly of coaches and buses	10%	1%	9%	9%	kg&u	784.11
8706.00	20	- - - For the motor vehicles of heading 87.01, 87.04 or 87.05	10%	1%	9%	9%	kg&u	784.12
8706.00	90	- - - Other	10%	1%	9%	9%	kg&u	784.19
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.						
8707.10	00	- For the vehicles of heading 87.03	10%	1%	9%	9%	kg&u	784.21
8707.90	00	- Other:						
8707.90	10	- - - For coaches and bus bodies	10%	1%	9%	9%	kg&u	784.251
8707.90	90	- - - Other	10%	1%	9%	9%	kg&u	784.259
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.						
8708.10	00	- Bumpers and parts thereof	10%	1%	9%	9%	kg	784.31
		- Other parts and accessories of bodies (including cabs):						
8708.21	00	- - Safety seat belts	10%	1%	9%	9%	kg	784.321
8708.29	00	- - Other	10%	1%	9%	9%	kg	784.329
		- - Mounted brake linings						
8708.30	00	- - Brakes, servo-brakes and parts thereof						
8708.30	11	- - - For tractors (mounted brake linings	10%	1%	9%	9%	kg	784.331

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8708.30	19	- - - Other (mounted brake lining for other vehicles)	10%	1%	9%	9%	kg	784.332
8708.30	91	- - - For tractors	10%	1%	9%	9%	kg	784.333
8708.30	99	- - - Other vehicles	10%	1%	9%	9%	kg	784.339
8708.40	00	- Gear boxes and parts thereof:						
8708.40	10	- - - For tractors	10%	1%	9%	9%	kg	784.341
8708.40	90	- - - Other	10%	1%	9%	9%	kg	784.349
8708.50	00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:						
8708.50	10	- - - For tractors	10%	1%	9%	9%	kg	784.351
8708.50	90	- - - Other	10%	1%	9%	9%	kg	784.359
8708.70	00	- Road wheels and parts and accessories thereof:						
8708.70	10	- - - For tractors	10%	1%	9%	9%	kg	784.391
8708.70	90	- - - Other	10%	1%	9%	9%	kg	784.392
8708.80	00	- Suspension systems and parts thereof (including shock-absorbers):						
8708.80	10	- - - For tractors	10%	1%	9%	9%	kg	784.393
8708.80	90	- - - Other	10%	1%	9%	9%	kg	784.394
		- Other parts and accessories:						
8708.91	00	- - Radiators and parts thereof:						
8708.91	10	- - - For tractors	10%	1%	9%	9%	kg	784.395
8708.91	90	- - - Other	10%	1%	9%	9%	kg	784.396
8708.92	00	- - Silencers (mufflers) and exhaust pipes; parts thereof:						
8708.92	10	- - - For tractors	10%	1%	9%	9%	kg	784.397
8708.92	90	- - - Other	10%	1%	9%	9%	kg	784.398
8708.93	00	- - Clutches and parts thereof:						
8708.93	10	- - - For tractors	10%	1%	9%	9%	kg	784.3991
8708.93	90	- - - Other	10%	1%	9%	9%	kg	784.3992
8708.94	00	- - Steering wheels, steering columns and steering boxes; parts thereof:						
8708.94	10	- - - For tractors	10%	1%	9%	9%	kg	784.3993
8708.94	90	- - - Other	10%	1%	9%	9%	kg	784.3994
8708.95	00	- - Safety airbags with inflator system; parts thereof	10%	1%	9%	9%	kg	
8708.99	00	- - Other:						
8708.99	30	- - - Compressed Natural Gas (CNG) systems	10%	1%	9%	9%	kg	784.3995
8708.99	40	- - - Other, for tractors	10%	1%	9%	9%	kg	
8708.99	90	- - - Other	10%	1%	9%	9%	kg	784.3999

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	10%	1%	9%	9%	kg&u	774.14
8709.19	00	- - Other	10%	1%	9%	9%	kg&u	774.15
8709.90	00	- Parts	10%	1%	9%	9%	kg	774.19
8710.00	00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	10%	1%	9%	9%	kg&u	891.11
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.						
8711.10	00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:						
8711.10	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.111
8711.10	90	- - - Other	10%	1%	9%	9%	kg&u	785.119
8711.20	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:						
8711.20	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.131
8711.20	90	- - - Other	10%	1%	9%	9%	kg&u	785.139
8711.30	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:						
8711.30	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.151
8711.30	90	- - - Other	10%	1%	9%	9%	kg&u	785.159
8711.40	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:						
8711.40	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.161
8711.40	90	- - - Other	10%	1%	9%	9%	kg&u	785.169
8711.50	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8711.50	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.171
8711.50	90	- - - Other	10%	1%	9%	9%	kg&u	785.179
8711.60	00	- With electric motor for propulsion						
8711.60	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.191
8711.60	90	- - - Other	10%	1%	9%	9%	kg&u	785.199
8711.90	00	- Other:						
8711.90	10	- - - For the transport of goods	10%	1%	9%	9%	kg&u	785.191
8711.90	90	- - - Other	10%	1%	9%	9%	kg&u	785.199
87.12		Bicycles and other cycles (including delivery tricycles), not motorised						
8712.00	10	--- For the transport of goods	Free	1%		5%	kg&u	785.21
8712.00	90	- - - Other	Free	1%		5%	kg&u	785.29
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.						
8713.10	00	- Not mechanically propelled	Free	1%		5%	kg&u	785.311
8713.90	00	- Other	Free	1%		5%	kg&u	785.319
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.						
8714.10	00	- Of motorcycles (including mopeds):	20%	1%		9%	kg	785.359
8714.20	00	- Of carriages for disabled persons	Free	1%		5%	kg	785.36
		- Other:						
8714.91	00	- - Frames and forks, and parts thereof	20%	1%		9%	kg	785.371
8714.92	00	- - Wheel rims and spokes	20%	1%		9%	kg	785.372
8714.93	00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	20%	1%		9%	kg	785.373
8714.94	00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	20%	1%		9%	kg	785.374
8714.95	00	- - Saddles	20%	1%		9%	kg&u	785.375
8714.96	00	- - Pedals and crank-gear, and parts thereof	20%	1%		9%	kg	785.376
8714.99	00	- - Other	20%	1%		9%	kg	785.379
87.15	00	Baby carriages and parts thereof.	10%	1%		9%	kg	894.1
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.						
8716.10	00	- Trailers and semi-trailers of the caravan type, for housing or camping	10%	1%		9%	kg&u	786.1
8716.20	00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10%	1%		9%	kg&u	786.21

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
		- Other trailers and semi-trailers for the transport of goods:						
8716.31	00	- - Tanker trailers and tanker semi-trailers	10%	1%		9%	kg&u	786.22
8716.39	00	- - Other	10%	1%		9%	kg&u	786.29
8716.40	00	- Other trailers and semi-trailers	10%	1%		9%	kg&u	786.83
8716.80	00	- Other vehicles:						
8716.80	10	- - - Wheelbarrows	10%	1%		9%	kg&u	786.851
8716.80	90	- - - Other	10%	1%		9%	kg&u	786.859
8716.90	00	- Parts:						
8716.90	10	- - - Of wheelbarrows	10%	1%		9%	kg	786.891
8716.90	90	- - - Other	10%	1%		9%	kg	786.899

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
88.01	00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	Free	1%		5%	kg&u	792.81
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.						
		- Helicopters:						
8802.11	00	- - Of an unladen weight not exceeding 2,000 kg	Free	1%		5%	kg&u	792.11
8802.12	00	- - Of an unladen weight exceeding 2,000 kg	Free	1%		5%	kg&u	792.15
8802.20	00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	1%		5%	kg&u	792.2
8802.30	00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	1%		5%	kg&u	792.3
8802.40	00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	1%		5%	kg&u	792.4
8802.60	00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	Free	1%		5%	kg&u	792.5
88.03		Parts of goods of heading 88.01 or 88.02.						
8803.10	00	- Propellers and rotors and parts thereof	Free	1%		5%	kg	792.91
8803.20	00	- Under-carriages and parts thereof	Free	1%		5%	kg	792.93
8803.30	00	- Other parts of aeroplanes or helicopters	Free	1%		5%	kg	792.95
8803.90	00	- Other	Free	1%		5%	kg	792.97
8804.00	00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	Free	1%		5%	kg	899.96
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8805.10	00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	1%		5%	kg	792.831
		- Ground flying trainers and parts thereof:						
8805.21	00	- - Air combat simulators and parts thereof	Free	1%		5%	kg	792.833
8805.29	00	- - Other	Free	1%		5%	kg	792.839

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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:						
8901.10	10	- - - Vessels exceeding 708 cubic metres	Free	1%	1%	4%	kg&u	793.281
8901.10	90	- - - Other	Free	1%	1%	4%	kg&u	793.289
8901.20	00	- Tankers:						
8901.20	10	- - - Vessels exceeding 708 cubic metres	Free	1%	1%	4%	kg&u	793.221
8901.20	90	- - - Other	Free	1%	1%	4%	kg&u	793.229
8901.30	00	- Refrigerated vessels, other than those of subheading 8901.20:						
8901.30	10	- - - Vessels exceeding 708 cubic metres	Free	1%	1%	4%	kg&u	793.261
8901.30	90	- - - Other	Free	1%	1%	4%	kg&u	793.269
8901.90	00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:						
8901.90	10	- - - Vessels exceeding 708 cubic metres	Free	1%	1%	4%	kg&u	793.271
8901.90	90	- - - Other	Free	1%	1%	4%	kg&u	793.279
89.02	00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.						
8902.00	40	- - - Trawlers of any size	Free	1%	1%	4%	kg&u	793.241
8902.00	50	- - - Vessels exceeding 708 cubic metres, other than trawlers	Free	1%	1%	4%	kg&u	793.242
8902.00	80	- - - Other fishing vessels	Free	1%	1%	4%	kg&u	793.243
8902.00	90	- - - Other	Free	1%	1%	4%	kg&u	793.249
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
8903.10	00	- Inflatable	Free	1%	6%	9%	kg&u	793.11
		- Other:						
8903.91	00	- - Sailboats, with or without auxiliary motor	Free	1%	6%	9%	kg&u	793.12
8903.92	00	- - Motorboats, other than outboard motors boats	Free	1%	6%	9%	kg&u	793.191
8903.99	00	- - Other	Free	1%	6%	9%	kg	793.199
89.04	00	Tugs and pusher craft.	Free	1%	1%	4%	kg&u	793.7
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	1%	1%	4%	kg&u	793.51
8905.20	00	- Floating or submersible drilling or production platforms	Free	1%	1%	4%	kg&u	793.55
8905.90	00	- Other:						
8905.90	10	- - - House-boats	Free	1%	6%	9%	kg&u	793.591
8905.90	90	- - - Other	Free	1%	1%	4%	kg&u	793.599
89.06		Other vessels, including warships and lifeboats other than rowing boats.						
8906.10	00	- Warships	Free	1%	1%	4%	kg&u	793.292
8906.90	00	- Other	Free	1%	1%	4%	kg&u	793.299
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).						
8907.10	00	- Inflatable rafts	Free	1%	1%	4%	kg&u	793.91
8907.90	00	- Other:						
8907.90	10	- - - Buoys and beacons	Free	1%	1%	4%	kg&u	793.991
8907.90	90	- - - Other	Free	1%	1%	4%	kg&u	793.999
8908.00	00	Vessels and other floating structures for breaking up.	Free	1%	1%	4%	kg&u	793.3

SECTION XVIII**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES THEREOF****CHAPTER 90****OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; PARTS AND ACCESSORIES THEREOF****Notes.**

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (i) Searchlights or spotlights of heading 94.05;
 - (j) Articles of Chapter 95;
 - (k) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (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, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Additional Guideline

- 1 Heading 90.06 does not cover digital cameras (85.25).

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	1%		5%	kg	884.191
9001.20	00	- Sheets and plates of polarising material	Free	1%		5%	kg	884.192
9001.30	00	- Contact lenses	Free	1%		5%	kg&u	884.11
9001.40	00	- Spectacle lenses of glass	Free	1%		5%	kg&u	884.15
9001.50	00	- Spectacle lenses of other materials	Free	1%		5%	kg&u	884.17
		- Other:						
9001.90	10	- - - Colour filters for cameras	Free	1%		5%	kg&u	884.193
9001.90	90	- - - Other	Free	1%		5%	kg&u	884.199
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.						
		- Objective lenses:						
9002.11	00	- - For cameras, projectors or photographic enlargers or reducers	15%	1%		9%	kg	884.31
9002.19	00	- - Other	15%	1%		9%	kg	884.32
9002.20	00	- Filters:						
9002.20	10	- - - For photographic or cinematographic apparatus (including projectors)	15%	1%		9%	kg	884.331
9002.20	90	- - - Other	15%	1%		9%	kg	884.339
		- Other:						
9002.90	10	- - - For photographic or cinematographic apparatus (including projectors)	15%	1%		9%	kg	884.391
9002.90	90	- - Other	15%	1%		9%	kg	884.399
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.						
		- Frames and mountings:						
9003.11	00	- - Of plastic	15%	1%		9%	kg&u	884.211
9003.19	00	- - Of other materials	15%	1%		9%	kg&u	884.219
9003.90	00	- Parts	15%	1%		9%	kg	884.22

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
90.04		Spectacles, goggles and the like, corrective, protective or other.						
9004.10	00	- Sunglasses	15%	1%		9%	kg&u	884.231
9004.90	00	- Other	Free	1%		5%	kg&u	884.239
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	15%	1%		9%	kg&u	871.11
9005.80	00	- Other instruments:						
9005.80	10	- - - Refracting telescopes (monoculars)	15%	1%		9%	kg&u	871.151
9005.80	90	- - - Other	15%	1%		9%	kg&u	871.159
9005.90	00	- Parts and accessories (including mountings):						
9005.90	10	- - - For refracting telescopes (binoculars and monoculars)	15%	1%		9%	kg	871.191
9005.90	90	- - - Other	15%	1%		9%	kg	871.199
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.						
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	15%	1%		9%	kg&u	881.113
9006.40	00	- Instant print cameras	15%	1%		9%	kg&u	881.114
		- Other cameras:						
9006.51	00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	15%	1%		9%	kg&u	881.115
9006.52	00	- - Other, for roll film of a width less than 35 mm	15%	1%		9%	kg&u	881.116
9006.53	00	- - Other, for roll film of a width of 35 mm	15%	1%		9%	kg&u	881.117
9006.59	00	- - Other	15%	1%		9%	kg&u	881.119
		- Photographic flashlight apparatus and flashbulbs:						
9006.61	00	- - Discharge lamp ("electronic") flashlight apparatus	15%	1%		9%	kg&u	881.131
9006.69	00	- - Other	15%	1%		9%	kg&u	881.139
		- Parts and accessories:						
9006.91	00	- - For cameras	15%	1%		9%	kg	881.14

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9006.99	00	- - Other	15%	1%		9%	kg	881.15
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.						
9007.10	00	- Cameras	15%	1%		9%	kg&u	881.219
9007.20	00	- Projectors:						
9007.20	10	- - - For film of less than 16 mm width or for double 8 mm film	15%	1%		9%	kg&u	881.221
9007.20	90	- - - Other	15%	1%		9%	kg&u	881.229
		- Parts and accessories:						
9007.91	00	- - For cameras	15%	1%		9%	kg	881.23
9007.92	00	- - For projectors	15%	1%		9%	kg	881.24
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.						
9008.50	00	- Projectors, enlargers and reducers:						
9008.50	10	- - - Photographic enlargers and reducers	15%	1%		9%	kg&u	881.33
9008.50	20	- - - Slide projectors	15%	1%		9%	kg&u	881.321
9008.50	30	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	15%	1%		9%	kg&u	881.31
9008.50	90	- - - Other	15%	1%		9%	kg&u	881.329
9008.90	00	- Parts and accessories:						
9008.90	10	- - - Of photographic enlargers and reducers	15%	1%		9%	kg	881.341
9008.90	90	- - - Other	15%	1%		9%	kg	881.349
[90.09]		Deleted						
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.						
9010.10	00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	15%	1%		9%	kg&u	881.351
9010.50	00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	15%	1%		9%	kg&u	881.355
9010.60	00	- Projection screens	15%	1%		9%	kg&u	881.356
9010.90	00	- Parts and accessories	15%	1%		9%	kg	881.36

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.						
9011.10	00	- Stereoscopic microscopes	15%	1%		9%	kg&u	871.41
9011.20	00	- Other microscopes, for photomicrography, cine-photomicrography or microprojection	15%	1%		9%	kg&u	871.43
9011.80	00	- Other microscopes	15%	1%		9%	kg&u	871.45
9011.90	00	- Parts and accessories	15%	1%		9%	kg	871.49
90.12		Microscopes other than optical microscopes; diffraction apparatus.						
9012.10	00	- Microscopes other than optical microscopes; diffraction apparatus	15%	1%		9%	kg&u	871.31
9012.90	00	- Parts and accessories	15%	1%		9%	kg	871.39
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.						
9013.10	00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	15%	1%		9%	kg and u	871.91
9013.20	00	- Lasers, other than laser diodes	15%	1%		9%	kg&u	871.92
9013.80	00	- Other devices, appliances and instruments	15%	1%		9%	kg&u	871.93
9013.90	00	- Parts and accessories	15%	1%		9%	kg	871.99
90.14		Direction finding compasses; other navigational instruments and appliances.						
9014.10	00	- Direction finding compasses	15%	1%		9%	kg&u	874/111
9014.20	00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	15%	1%		9%	kg&u	874.112
9014.80	00	- Other instruments and appliances	15%	1%		9%	kg	874.19
9014.90	00	- Parts and accessories	15%	1%		9%	kg	874.12
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.						
9015.10	00	- Rangefinders	15%	1%		9%	kg&u	874.131

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9015.20	00	- Theodolites and tachymeters (tacheometers)	15%	1%		9%	kg&u	874.132
9015.30	00	- Levels	15%	1%		9%	kg&u	874.133
9015.40	00	- Photogrammetrical surveying instruments and appliances	15%	1%		9%	kg	874.134
9015.80	00	- Other instruments and appliances	15%	1%		9%	kg&u	874.139
9015.90	00	- Parts and accessories	15%	1%		9%	kg	874.14
9016.00	00	Balances of a sensitivity of 5 cg or better, with or without weights.	15%	1%		9%	kg	874.51
90.17		Drawing, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.						
9017.10	00	- Drafting tables and machines, whether or not automatic	15%	1%		9%	kg&u	874.221
9017.20	00	- Other drawing, marking-out or mathematical calculating instruments	15%	1%		9%	kg&u	874.229
9017.30	00	- Micrometers, calipers and gauges	15%	1%		9%	kg&u	874.231
9017.80	00	- Other instruments	15%	1%		9%	kg&u	874.239
9017.90	00	- Parts and accessories	15%	1%		9%	kg	874.24
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	15%	1%		9%	kg&u	774.11
9018.12	00	- - Ultrasonic scanning apparatus	15%	1%		9%	kg&u	774.121
9018.13	00	- - Magnetic resonance imaging apparatus	15%	1%		9%	kg&u	774.122
9018.14	00	- - Scintigraphic apparatus	15%	1%		9%	kg&u	774.123
9018.19	00	- - Other	15%	1%		9%	kg&u	774.129
9018.20	00	- Ultra-violet or infra-red ray apparatus	15%	1%		9%	kg	774.13
		- Syringes, needles, catheters, cannulae and the like:						
9018.31	00	- - Syringes, with or without needles	15%	1%		9%	kg&u	872.211
9018.32	00	- - Tubular metal needles and needles for sutures	15%	1%		9%	kg	872.212

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9018.39	00	- - Other	15%	1%		9%	kg&u	872.219
		- 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	15%	1%		9%	kg&u	872.11
9018.49	00	- - Other	15%	1%		9%	kg&u	872.19
9018.50	00	- Other ophthalmic instruments and appliances	15%	1%		9%	kg	872.25
9018.90	00	- Other instruments and appliances	15%	1%		9%	kg&u	872.29
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.						
9019.10	00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	15%	1%		9%	kg	872.31
9019.20	00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	15%	1%		9%	kg	872.33
9020.00	00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	15%	1%		9%	kg	872.35
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.						
9021.10	00	- Orthopaedic or fracture appliances	Free	1%		5%	kg	
		- Artificial teeth and dental fittings:						
9021.21	00	- - Artificial teeth	Free	1%		5%	kg	899.651
9021.29	00	- - Other	Free	1%		5%	kg	899.659
		- Other artificial parts of the body:						
9021.31	00	- - Artificial joints	Free	1%		5%	kg	899.661
9021.39	00	- - Other	Free	1%		5%	kg	899.669
9021.40	00	- Hearing aids, excluding parts and accessories	Free	1%		5%	kg&u	899.61
9021.50	00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	1%		5%	kg&u	899.67
9021.90	00	- Other	Free	1%		5%	kg	899.69

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.						
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
9022.12	00	- - Computed tomography apparatus	15%	1%		9%	kg&u	774.211
9022.13	00	- - Other, for dental uses	15%	1%		9%	kg&u	774.212
9022.14	00	- - Other, for medical, surgical or veterinary uses	15%	1%		9%	kg&u	774.213
9022.19	00	- - For other uses	15%	1%		9%	kg&u	774.219
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
9022.21	00	- - For medical, surgical, dental or veterinary uses	15%	1%		9%	kg&u	774.221
9022.29	00	- - For other uses	15%	1%		9%	kg&u	774.229
9022.30	00	- X-ray tubes	15%	1%		9%	kg&u	774.23
9022.90	00	- Other, including parts and accessories	15%	1%		9%	kg	774.29
9023.00	00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	Free	1%		5%	kg	874.52
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	15%	1%		9%	kg&u	874.531
9024.80	00	- Other machines and appliances	15%	1%		9%	kg&u	874.539
9024.90	00	- Parts and accessories	15%	1%		9%	kg&u	874.54

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	15%	1%		9%	kg&u	874.551
9025.19	00	- - Other	15%	1%		9%	kg&u	874.552
9025.80	00	- Other instruments:						
9025.80	10	- - - Barometers, not combined with other instruments	15%	1%		9%	kg&u	874.553
9025.80	90	- - - Other	15%	1%		9%	kg&u	874.559
9025.90	00	- Parts and accessories	15%	1%		9%	kg	874.56
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	15%	1%		9%	kg&u	874.31
9026.20	00	- For measuring or checking pressure	15%	1%		9%	kg&u	874.35
9026.80	00	- Other instruments or apparatus	15%	1%		9%	kg&u	874.37
9026.90	00	- Parts and accessories	15%	1%		9%	kg	874.39
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	15%	1%		9%	kg&u	874.41
9027.20	00	- Chromatographs and electrophoresis instruments	15%	1%		9%	kg&u	874.42
9027.30	00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	15%	1%		9%	kg&u	874.43
9027.50	00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	15%	1%		9%	kg&u	874.45

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9027.80	00	- Other instruments and apparatus	15%	1%		9%	kg&u	874.46
9027.90	00	- Microtomes; parts and accessories	15%	1%		9%	kg	874.49
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.						
9028.10	00	- Gas meters	15%	1%		9%	kg&u	873.11
9028.20	00	- Liquid meters	15%	1%		9%	kg&u	873.13
9028.30	00	- Electricity meters	15%	1%		9%	kg&u	873.15
9028.90	00	- Parts and accessories	15%	1%		9%	kg	873.19
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	15%	1%		9%	kg&u	873.21
9029.20	00	- Speed indicators and tachometers; stroboscopes	15%	1%		9%	kg&u	873.25
9029.90	00	- Parts and accessories	15%	1%		9%	kg	873.29
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.						
9030.10	00	- Instruments and apparatus for measuring or detecting ionizing radiations	15%	1%		9%	kg&u	874.71
9030.20	00	- Oscilloscopes and oscillographs	15%	1%		9%	kg&u	874.73
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:						
9030.31	00	- - Multimeters, without a recording device	15%	1%		9%	kg&u	874.751
9030.32	00	- - Multimeters with a recording device	15%	1%		9%	kg&u	
9030.33	00	- - Other, without a recording device	15%	1%		9%	kg&u	
9030.39	00	- - Other, with a recording device	15%	1%		9%	kg&u	874.759
9030.40	00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	15%	1%		9%	kg&u	874.77
		- Other instruments and apparatus:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9030.82	00	- - For measuring or checking semiconductor wafers or devices	15%	1%		9%	kg&u	874.781
9030.84	00	- - Other, with a recording device	15%	1%		9%	kg&u	874.782
9030.89	00	- - Other	15%	1%		9%	kg&u	874.789
9030.90	00	- Parts and accessories	15%	1%		9%	kg	874.79
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	15%	1%		9%	kg&u	874.251
9031.20	00	- Test benches	15%	1%		9%	kg&u	874.252
		- Other optical instruments and appliances:						
9031.41	00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	15%	1%		9%	kg&u	874.254
9031.49	00	- - Other	15%	1%		9%	kg&u	874.255
9031.80	00	- Other instruments, appliances and machines	15%	1%		9%	kg&u	874.259
9031.90	00	- Parts and accessories	15%	1%		9%	kg	874.26
90.32		Automatic regulating or controlling instruments and apparatus.						
9032.10	00	- Thermostats	15%	1%		9%	kg&u	874.61
9032.20	00	- Manostats	15%	1%		9%	kg&u	874.63
		- Other instruments and apparatus:						
9032.81	00	- - Hydraulic or pneumatic	15%	1%		9%	kg&u	874.651
9032.89	00	- - Other	15%	1%		9%	kg&u	874.659
9032.90	00	- Parts and accessories	15%	1%		9%	kg	874.69
90.33	00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	15%	1%		9%	kg	874.9

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.						
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:						
9101.11	00	- - With mechanical display only	Free	1%		10%	kg&u	885.311
9101.19	00	- - Other	Free	1%		10%	kg&u	885.319
		- Other wrist-watches, whether or not incorporating a stop-watch facility:						
9101.21	00	- - With automatic winding	Free	1%		10%	kg&u	885.321
9101.29	00	- - Other	Free	1%		10%	kg&u	885.329
		- Other:						
9101.91	00	- - Electrically operated	Free	1%		10%	kg&u	885.391

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9101.99	00	- - Other	Free	1%		10%	kg&u	885.399
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.						
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:						
9102.11	00	- - With mechanical display only	Free	1%		10%	kg&u	885.411
9102.12	00	- - With opto-electronic display only	Free	1%		10%	kg&u	885.412
9102.19	00	- - Other	Free	1%		10%	kg&u	885.419
		- Other wrist-watches, whether or not incorporating a stop-watch facility:						
9102.21	00	- - With automatic winding	Free	1%		10%	kg&u	885.421
9102.29	00	- - Other	Free	1%		10%	kg&u	885.429
		- Other:						
9102.91	00	- - Electrically operated	Free	1%		10%	kg&u	885.491
9102.99	00	- - Other	Free	1%		10%	kg&u	885.499
91.03		Clocks with watch movements, excluding clocks of heading 91.04.						
9103.10	00	- Electrically operated	Free	1%		10%	kg&u	885.72
9103.90	00	- Other	Free	1%		10%	kg&u	885.73
91.04	00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	Free	1%		10%	kg&u	885.71
91.05		Other clocks.						
		- Alarm clocks:						
9105.11	00	- - Electrically operated	Free	1%		10%	kg&u	885.74
9105.19	00	- - Other	Free	1%		10%	kg&u	885.75
		- Wall clocks:						
9105.21	00	- - Electrically operated	Free	1%		10%	kg&u	885.76
9105.29	00	- - Other	Free	1%		10%	kg&u	885.77
		- Other:						
9105.91	00	- - Electrically operated	Free	1%		10%	kg&u	885.78
9105.99	00	- - Other	Free	1%		10%	kg&u	885.79
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	Free	1%		10%	kg&u	885.941
9106.90	00	- Other	Free	1%		10%	kg&u	885.949

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
91.07	00	Time switches with clock or watch movement or with synchronous motor.	Free	1%		10%	kg&u	885.95
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.	Free	1%		10%	kg&u	885.511
9108.12	00	- - With opto-electronic display only	Free	1%		10%	kg&u	885.512
9108.19	00	- - Other	Free	1%		10%	kg&u	885.519
9108.20	00	- With automatic winding	Free	1%		10%	kg&u	885.521
9108.90	00	- Other	Free	1%		10%	kg&u	885.527
91.09		Clock movements, complete and assembled.						
9109.10	00	- Electrically operated	Free	1%		10%	kg&u	885.962
9109.90	00	- Other	Free	1%		10%	kg&u	885.969
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)	Free	1%		10%	kg&u	885.981
9110.12	00	- - Incomplete movements, assembled	Free	1%		10%	kg	885.982
9110.19	00	- - Rough movements	Free	1%		10%	kg	885.983
9110.90	00	- Other	Free	1%		10%	kg	885.989
91.11		Watch cases and parts thereof						
9111.10	00	- Cases of precious metal or of metal clad with precious metal	Free	1%		10%	kg&u	885.911
9111.20	00	- Cases of base metal, whether or not gold or silver-plated	Free	1%		10%	kg&u	885.912
9111.80	00	- Other cases	Free	1%		10%	kg&u	885.913
9111.90	00	- Parts	Free	1%		10%	kg	885.914
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.						
9112.20	00	- Cases	Free	1%		10%	kg&u	885.974
9112.90	00	- Parts	Free	1%		10%	kg	885.973
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	Free	1%		10%	kg	885.921
9113.20	00	- Of base metal, whether or not gold- or silver-plated	Free	1%		10%	kg	885.922

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9113.90	00	- Other	Free	1%		10%	kg	885.93
91.14		Other clock or watch parts.						
9114.10	00	- Springs, including hair-springs	Free	1%		10%	kg	885.991
9114.30	00	- Dials	Free	1%		10%	kg	885.993
9114.40	00	- Plates and bridges	Free	1%		10%	kg	885.994
9114.90	00	- Other:						1.2
9114.90	10	- - Clock parts	Free	1%		10%	kg	885.995
9114.90	90	- - Watch parts	Free	1%		10%	kg	885.996

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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.						
9201.10	00	- Upright pianos	20%	1%		9%	kg&u	898.131
9201.20	00	- Grand pianos	20%	1%		9%	kg&u	898.132
9201.90	00	- Other	20%	1%		9%	kg&u	898.139
92.02		Other string musical instruments (for example, guitars, violins, harps).						
9202.10	00	- Played with a bow	20%	1%		9%	kg&u	898.151
9202.90	00	- Other	20%	1%		9%	kg&u	898.159
[92.03]		Deleted						
[92.04]		Deleted						
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.						
9205.10	00	- Brass-wind instruments.	20%	1%		9%	kg&u	898.231.
9205.90	00	- Other:						
9205.90	10	- - - Harmoniums	20%	1%		9%	kg&u	

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9205.90	20	- - - Mouth organs	20%	1%		9%	kg&u	898.222
9205.90	90	- - - Other	20%	1%		9%	kg&u	898.239
92.06	00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).						
9206.00	10	- - - Steel band instruments	20%	1%		9%	kg&u	898.241
9206.00	90	- - - Other	20%	1%		9%	kg&u	898.249
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).						
9207.10	00	- Keyboard instruments, other than accordions	20%	1%		9%	kg&u	898.25
9207.90	00	- Other	20%	1%		9%	kg&u	898.26
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kind; whistles, call horns and other mouth-blown sound signaling instruments.						
9208.10	00	- Musical boxes	20%	1%		9%	kg&u	898.291
9208.90	00	- Other	20%	1%		9%	kg&u	898.299
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.						
9209.30	00	- Musical instrument strings	20%	1%		9%	kg&u	898.93
		- Other:						
9209.91	00	- - Parts and accessories for pianos	20%	1%		9%	kg	898.94
9209.92	00	- - Parts and accessories for the musical instruments of heading 92.02	20%	1%		9%	kg	898.95
9209.94	00	- - Parts and accessories for the musical instruments of heading 92.07	20%	1%		9%	kg	898.97
9209.99	00	- - Other	20%	1%		9%	kg	898.98

SECTION XIX**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF****CHAPTER 93****ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF****Notes.**

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.						
9301.10	00	- Artillery weapons (for example, guns, howitzers and mortars)	20%	10%		9%	kg&u	891.119
9301.20	00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	10%		9%	kg&u	891.121
9301.90	00	- Other	20%	10%		9%	kg&u	891.129
9302.00	00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	20%	10%		9%	kg&u	891.14
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).						
9303.10	00	- Muzzle-loading firearms	20%	10%		9%	kg&u	891.311

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9303.20	00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	20%	10%		9%	kg&u	891.312
9303.30	00	- Other sporting, hunting or target-shooting rifles	20%	10%		9%	kg&u	891.313
9303.90	00	- Other:					kg&u	
9303.90	10	- - - Very pistols and other devices designed to project only signal flares; line-throwing guns	20%	10%		9%	kg&u	891.314
9303.90	90	- - - Other	20%	10%		9%	kg&u	891.319
93.04	00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	20%	10%		9%	kg&u	891.39
93.05		Parts and accessories of articles of headings 93.01 to 93.04.						
9305.10	00	- Of revolvers or pistols	20%	10%		9%	kg	891.91
9305.20	00	- Of shotguns or rifles of heading 93.03	20%	10%		9%	kg	891.95
		- Other:						
9305.91	00	- - Of military weapons of heading 93.01	20%	10%		9%	kg	891.951
9305.99	00	- - Other	20%	10%		9%	kg	891.959
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.						
		- Shotgun cartridges and parts thereof; air gun pellets:						
9306.21	00	- - Cartridges	20%	10%		9%	kg	891.22
9306.29	00	- - Other:						
9306.29	10	- - - Parts	20%	10%		9%	kg	891.231
9306.29	90	- - - Other	20%	10%		9%	kg	891.239
9306.30	00	- Other cartridges and parts thereof:						
9306.30	10	- - - Cartridges for riveting or similar tools or for captive-bolt humane killers	20%	10%		9%	kg	891.21
9306.30	20	- - - Parts of the cartridges of subheading 9306.30.10	20%	10%		9%	kg	891.241
9306.30	90	- - - Other	20%	10%		9%	kg	891.249
9306.90	00	- Other	20%	10%		9%	kg	891.29
9307.00	00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	10%		9%	kg	891.13

SECTION XX**MISCELLANEOUS MANUFACTURED ARTICLES****CHAPTER 94****FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES
AND THE LIKE; PREFABRICATED BUILDINGS****Notes.**

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (i) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
 - (j) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
 - (l) 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.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.						
9401.10	00	- Seats of a kind used for aircraft	15%	1%		9%	kg&u	821.11
9401.20	00	- Seats of a kind used for motor vehicles:						
9401.20	10	- - - Seats of a kind used for motor vehicles as a child restraint	15%	1%		9%	kg&u	821.121
9401.20	90	- - - Other seats of a kind used for motor vehicles	15%	1%		9%	kg&u	821.129
9401.30	00	- Swivel seats with variable height adjustment	15%	1%		9%	kg&u	821.14
9401.40	00	- Seats other than garden seats or camping equipment, convertible into beds	15%	1%		9%	kg&u	821.15
		- Seats of cane, osier, bamboo or similar materials:						
9401.52	00	- - Of bamboo	15%	1%		9%	kg&u	
9401.53	00	- - Of rattan	15%	1%		9%	kg&u	
9401.59	00	- - Other	15%	1%		9%	kg&u	
		- Other seats, with wooden frames:						
9401.61	00	- - Upholstered	15%	1%		9%	kg&u	821.161
9401.69	00	- - Other	15%	1%		9%	kg&u	821.169
		- Other seats, with metal frames:						
9401.71	00	- - Upholstered	15%	1%		9%	kg&u	821.171
9401.79	00	- - Other	15%	1%		9%	kg&u	821.179
9401.80	00	- Other seats	15%	1%		9%	kg&u	821.18
9401.90	00	- Parts	15%	1%		9%	kg	821.19
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.						
9402.10	00	- Dentists', barbers' or similar chairs and parts thereof	15%	1%		9%	kg	872.41
9402.90	00	- Other	15%	1%		9%	kg	872.49
94.03		Other furniture and parts thereof.						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9403.10	00	- Metal furniture of a kind used in offices	15%	1%		9%	kg	821.31
9403.20	00	- Other metal furniture:						
9403.20	10	- - - Of a kind used in schools, churches and laboratories	15%	1%		9%	kg	821.391
9403.20	90	- - - Other	15%	1%		9%	kg	821.399
9403.30	00	- Wooden furniture of a kind used in offices	15%	1%		9%	kg&u	821.51
9403.40	00	- Wooden furniture of a kind used in the kitchen	15%	1%		9%	kg&u	821.53
9403.50	00	- Wooden furniture of a kind used in the bedroom	15%	1%		9%	kg&u	821.55
9403.60	00	- Other wooden furniture:						
9403.60	10	- - - Of a kind used in schools, churches and laboratories	15%	1%		9%	kg&u	821.591
9403.60	90	- - - Other	15%	1%		9%	kg&u	821.599
9403.70	00	- Furniture of plastics:						
9403.70	10	- - - Of a kind used in offices	15%	1%		9%	kg	821.711
9403.70	20	- - - Of a kind used in schools, churches and laboratories	15%	1%		9%	kg	821.712
9403.70	90	- - - Other	15%	1%		9%	kg	821.719
		- Furniture of other materials, including cane, osier, bamboo or similar materials:						
9403.82	00	- - Of bamboo:						
9403.82	10	- - - Of a kind used in offices	15%	1%		9%	kg	821.791
9403.82	20	- - - Of a kind used in schools, churches and laboratories	15%	1%		9%	kg	821.792
9403.82	90	- - - Other	15%	1%		9%	kg	821.799
9403.83	00	- - Of rattan:						
9403.83	10	- - - Of a kind used in offices	15%	1%		9%	kg	821.791
9403.83	20	- - - Of a kind used in schools, churches and laboratories	15%	1%		9%	kg	821.792
9403.83	90	- - - Other	15%	1%		9%	kg	821.799
		- - Other:						
9403.89	10	- - - Of a kind used in offices	15%	1%		9%	kg	
9403.89	20	- - - Of a kind used in schools, churches and laboratories	15%	1%		9%	kg	
9403.89	90	- - - Other	15%	1%		9%	kg	
9403.90	00	- Parts	15%	1%		9%	kg	821.8

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	15%	1%		9%	kg&u	821.21
		- Mattresses:					kg&u	
9404.21	00	- - Of cellular rubber or plastics, whether or not covered	15%	1%		9%	kg&u	821.23
9404.29	00	- - Of other materials	15%	1%		9%	kg&u	821.25
9404.30	00	- Sleeping bags	15%	1%		9%	kg&u	821.27
9404.90	00	- Other	15%	1%		9%	kg&u	821.29
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.						
9405.10	00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	1%		9%	kg&u	813.11
9405.20	00	- Electric table, desk, bedside or floor-standing lamps	20%	1%		9%	kg&u	813.13
9405.30	00	- Lighting sets of a kind used for Christmas trees	20%	1%		9%	kg&u	894.41
9405.40	00	- Other electric lamps and lighting fittings	20%	1%		9%	kg	813.15
9405.50	00	- Non-electrical lamps and lighting fittings	20%	1%		9%	kg	813.17
9405.60	00	- Illuminated signs, illuminated name-plates and the like	20%	1%		9%	kg&u	813.2
		- Parts:						
9405.91	00	- - Of glass	20%	1%		9%	kg	813.91
9405.92	00	- - Of plastics	20%	1%		9%	kg	813.92
9405.99	00	- - Other	20%	1%		9%	kg	813.99
94.06		Prefabricated buildings.						
9406.10	00	- Of wood	15%	1%		9%	kg	811.01
9406.90	00	- Other						
9406.90	10	- - - Mainly of aluminium	15%	1%		9%	kg	811.02
9406.90	20	- - - Mainly of steel	15%	1%		9%	kg	811.03

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9406.90	90	- - - Other	15%	1%		9%	kg	811.09

CHAPTER 95**TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF****Notes.**

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (k) Bells, gongs or the like of heading 83.06;
 - (l) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (m) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (n) Children's bicycles (heading 87.12);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (q) Decoy calls or whistles (heading 92.08);
 - (r) Arms or other articles of Chapter 93;
 - (s) Electric garlands of all kinds (heading 94.05);
 - (t) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies *inter alia* to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
[95.01]		Deleted						
[95.02]		Deleted						
9503.00	00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.						
9503.00	10	- - - Tricycles, scooters, pedal cars and similar wheeled toys	5%	1%		10%	kg	894.241
9503.00	20	- - - Dolls' carriages	15%	1%		9%	kg	894.242
9503.00	30	- - - Dolls	15%	1%		9%	kg	894.249
9503.00	40	- - - Reduced-size (scale) models and similar recreational models	15%	1%		9%	kg&u	894.251
9503.00	50	- - - Puzzles of all kinds	15%	1%		9%	kg&u	894.259
9503.00	90	- - - Other toys	15%	1%		9%	kg&u	894.299
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.						
9504.20	00	- Articles and accessories for billiards of all kinds	15%	1%		9%	kg	894.33

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9504.30	00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	15%	1%		9%	kg&u	894.35
9504.40	00	- Playing cards	15%	1%		9%	kg&u	894.37
9504.50	00	- Video game consoles and machines, other than those of subheading 9504.30	20%	1%		9%	kg&u	894.399
9504.90	00	- Other:						
9504.90	10	- - - Complete games of draught and chess	15%	1%		9%	kg&u	894.391
9504.90	90	- - - Other	15%	1%		9%	kg&u	894.399
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.						
9505.10	00	- Articles for Christmas festivities:						
9505.10	10	- - - Artificial Christmas trees	15%	1%		9%	kg	894.451
9505.10	90	- - - Other	15%	1%		9%	kg	894.459
9505.90	00	- Other	15%	1%		9%	kg	894.49
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	15%	1%		9%	kg&2u	894.731
9506.12	00	- - Ski-fastenings (ski-bindings)	15%	1%		9%	kg	894.732
9506.19	00	- - Other	15%	1%		9%	kg	894.739
		- Water-skis, surf-boards, sailboards and other water-sport equipment:						
9506.21	00	- - Sailboards	15%	1%		9%	kg&u	894.741
9506.29	00	- - Other	15%	1%		9%	kg&u	894.749
		- Golf clubs and other golf equipment:						
9506.31	00	- - Clubs, complete	15%	1%		9%	kg&u	894.751
9506.32	00	- - Balls	15%	1%		9%	kg&u	894.752

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9506.39	00	- - Other	15%	1%		9%	kg	894.759
9506.40	00	- Articles and equipment for table-tennis	15%	1%		9%	kg	894.791
		- Tennis, badminton or similar rackets, whether or not strung:						
9506.51	00	- - Lawn-tennis rackets, whether or not strung	15%	1%		9%	kg&u	894.761
9506.59	00	- - Other	15%	1%		9%	kg&u	894.769
		- Balls, other than golf balls and table-tennis balls:						
9506.61	00	- - Lawn-tennis balls	15%	1%		9%	kg&u	894.792
9506.62	00	- - Inflatable:						
9506.62	10	- - - For soccer	15%	1%		9%	kg&u	894.7931
9506.62	90	- - - Other	15%	1%		9%	kg&u	894.7939
9506.69	00	- - Other	15%	1%		9%	kg&u	894.794
9506.70	00	- Ice skates and roller skates, including skating boots with skates attached	15%	1%		9%	kg&2u	894.72
		- Other:						
9506.91	00	- - Articles and equipment for general physical exercise, gymnastics or athletics:						
9506.91	10	- - - For gymnastics	15%	1%		9%	kg	894.781
9506.91	20	- - - For athletics	15%	1%		9%	kg	894.782
9506.91	90	- - - Other	15%	1%		9%	kg	894.789
9506.99	00	- - Other:						
9506.99	10	- - - For cricket, other than cricket balls	15%	1%		9%	kg	894.795
9506.99	20	- - - For soccer, other than soccer balls	15%	1%		9%	kg	894.796
9506.99	30	- - - For lawn tennis, other than tennis rackets and balls	15%	1%		9%	kg	894.797
9506.99	40	- - - Swimming pools and paddling pools	15%	1%		9%	kg	894.798
9506.99	90	- - - For other sports or outdoor games	15%	1%		9%	kg	894.799

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	1%		5%	kg&u	894.711
9507.20	00	- Fish-hooks, whether or not snelled	Free	1%		5%	kg	894.712
9507.30	00	- Fishing reels	Free	1%		5%	kg&u	894.713
9507.90	00	- Other:						
9507.90	10	- - - Other fishing tackle	Free	1%		5%	kg&u	894.714
9507.90	90	- - - Other	15%	1%		9%	kg&u	894.719
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.						
9508.10	00	- Travelling circuses and travelling menageries	15%	1%		9%	kg	694.61
9508.90	00	- Other	15%	1%		9%	kg	694.62

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);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
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	15%	1%		9%	kg	899.111
9601.90	00	- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9601.90	10	- - - Articles	15%	1%		9%	kg	899.112
9601.90	90	- - - Animal carving material	15%	1%		9%	kg	899.119
9602.00	00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.						
9602.00	10	- Articles	15%	1%		9%	kg	899.191
9602.00	90	- Other	15%	1%		9%	kg	899.199
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).						
9603.10	00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15%	1%		9%	kg&u	899.721
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:						
9603.21	00	- - Tooth brushes, including dental-plate brushes	15%	1%		9%	kg&u	899.722
9603.29	00	- - Other	15%	1%		9%	kg&u	899.723
9603.30	00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:						
9603.30	10	- - - Artists' brushes	15%	1%		9%	kg&u	899.724
9603.30	20	- - - Writing brushes	15%	1%		9%	kg&u	899.725
9603.30	90	- - - Other	15%	1%		9%	kg&u	899.726
9603.40	00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9603.40	20	- - - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30)	15%	1%		9%	kg&u	899.7271
9603.40	30	- - - Paint pads and rollers	15%	1%		9%	kg&u	899.7279
9603.50	00	- Other brushes constituting parts of machines, appliances or vehicles	15%	1%		9%	kg&u	899.728
9603.90	00	- Other:						
9603.90	10	- - - Feather dusters	15%	1%		9%	kg&u	899.7291
9603.90	20	- - - Scrubbing brushes	15%	1%		9%	kg&u	899.7292
9603.90	30	- - - Brooms and mops for sweeping roads and floors	15%	1%		9%	kg&u	899.7293
9603.90	40	- - - Other brushes for household use	15%	1%		9%	kg&u	899.7294
9603.90	50	- - - Prepared knots and tufts for broom or brush making	15%	1%		9%	kg&u	899.7295
9603.90	90	- - - Other	15%	1%		9%	kg&u	899.7299
9604.00	00	Hand sieves and hand riddles.						
9604.00	10	- - - Hand sieves	15%	1%		9%	kg&u	899.811
9604.00	20	- - - Hand riddles	15%	1%		9%	kg&u	899.812
9605.00	00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	15%	1%		9%	kg&u	831.3
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	15%	1%		9%	kg	899.831
		- Buttons:						
9606.21	00	- - Of plastics, not covered with textile material	15%	1%		9%	kg	899.832
9606.22	00	- - Of base metal, not covered with textile material	15%	1%		9%	kg	899.833
9606.29	00	- - Other	15%	1%		9%	kg	899.839
9606.30	00	- Button moulds and other parts of buttons; button blanks	15%	1%		9%	kg	899.84
96.07		Slide fasteners and parts thereof.						
		- Slide fasteners:						
9607.11	00	- - Fitted with chain scoops of base metal	15%	1%		9%	kg	899.851
9607.19	00	- - Other	15%	1%		9%	kg	899.859
9607.20	00	- Parts:						
9607.20	10	- - - Continuous chain	15%	1%		9%	kg	899.861
9607.20	90	- - - Other	15%	1%		9%	kg	899.869

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.						
9608.10	00	- Ball point pens	15%	1%		9%	kg&u	895.211
9608.20	00	- Felt tipped and other porous-tipped pens and markers	15%	1%		9%	kg&u	895.212
9608.30	00	- Fountain pens, stylograph pens and other pens:	15%	1%		9%	kg&u	895.214
9608.40	00	- Propelling or sliding pencils	15%	1%		9%	kg&u	895.215
9608.50	00	- Sets of articles from two or more of the foregoing subheadings	15%	1%		9%	kg&u	895.216
9608.60	00	- Refills for ball point pens, comprising the ballpoint and ink-reservoir	15%	1%		9%	kg&u	895.217
		- Other:						
9608.91	00	- - Pen nibs and nib points	15%	1%		9%	kg&u	895.22
9608.99	00	- - Other:						
9608.99	10	- - - Pen-holders, pencil-holders and similar holders	15%	1%		9%	kg	895.218
9608.99	20	- - - Barrels and covers for ball point pens	15%	1%		9%	kg	895.2191
9608.99	90	- - - Other	15%	1%		9%	kg	895.2199
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.						
9609.10	00	- Pencils and crayons, with leads encased in a rigid sheath:						
9609.10	10	- - - Writing or drawing pencils	15%	1%		9%	kg	895.231
9609.10	20	- - - Crayons	15%	1%		9%	kg	895.232
9609.20	00	- Pencil leads, black or coloured	15%	1%		9%	kg	895.233
9609.90	00	- Other:						
9609.90	10	- - - Writing or drawing chalks	15%	1%		9%	kg	895.234
9609.90	90	- - - Other	15%	1%		9%	kg	895.239
9610.00	00	Slates and boards, with writing or drawing surfaces, whether or not framed.						
9610.00	10	- - - Writing or drawing boards	15%	1%		9%	kg	895.921
9610.00	90	- - - Other	15%	1%		9%	kg	895.929

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9611.00	00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.						
9611.00	10	- - - Rubber stamps	15%	1%		9%	kg	895.931
9611.00	90	- - - Other	15%	1%		9%	kg	895.939
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:						
9612.10	10	- - - Typewriter ribbons on open spools	15%	1%		9%	kg&u	895.941
9612.10	90	- - - Other	15%	1%		9%	kg&u	895.942
9612.20	00	- Ink-pads	15%	1%		9%	kg&u	895.943
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%	1%		9%	kg&u	899.331
9613.20	00	- Pocket lighters, gas fuelled, refillable	15%	1%		9%	kg&u	899.332
9613.80	00	- Other lighters	15%	1%		9%	kg&u	899.339
9613.90	00	- Parts	15%	1%		9%	kg&u	899.35
96.14	00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	15%	1%		9%	kg&u	899.371
96.15		Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.						
		- Combs, hair-slides and the like:						
9615.11	00	- - Of hard rubber or plastics:						
9615.11	10	- - - Combs	15%	1%		9%	kg	899.891
9615.11	20	- - - Hair slides and the like	15%	1%		9%	kg	899.892
9615.19	00	- - Other:						
9615.19	10	- - - Combs	15%	1%		9%	kg	899.893
9615.19	20	- - - Hair slides and the like	15%	1%		9%	kg	899.894
9615.90	00	- Other:						

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9615.90	10	- - - Hairpins	15%	1%		9%	kg	899.895
9615.90	90	- - - Other	15%	1%		9%	kg	899.899
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	15%	1%		9%	kg	899.87
9616.20	00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15%	1%		9%	kg	899.82
9617.00	00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	15%	1%		9%	kg	899.97
9618.00	00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	15%	1%		9%	kg	899.88
9619.00	00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials.						
		- - - Of paper pulp, paper, cellulose wadding or webs of cellulose fibres:						
9619.00	11	- - - - Sanitary towels and tampons	15%	1%		9%	kg	642.951
9619.00	12	- - - - Napkins and napkin liners for babies	Free	1%		10%	kg	642.952
9619.00	19	- - - - Other	15%	1%		9%	kg	642.959
		- - - Of wadding of textile materials:						
9619.00	21	- - - - Sanitary towels and tampons	15%	1%		9%	kg&m3	657.711
9619.00	22	- - - - Napkins and napkin liners for babies	10%	1%		9%	kg&m3	657.712
9619.00	29	- - - - Other	15%	1%		9%	kg&m3	657.713
9619.00	90	- - - Of other materials	15%	1%		9%	kg	
9620.00	00	Monopods, bipods, tripods and similar articles.	15%	1%		9%	kg	899.97

SECTION XXI**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****CHAPTER 97****WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****Notes.**

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

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.						
9701.10	00	- Paintings, drawings and pastels:						
9701.10	10	- - - Paintings	15%	1%		9%	kg&u	896.11
9701.10	20	- - - Drawings and pastels	15%	1%		9%	kg&u	896.112
9701.90	00	- Other	15%	1%		9%	kg	896.12

HS		DESCRIPTION OF GOODS	DUTY RATE	CSF	EXC	IGT	UNIT	SITC REV 4
9702.00	00	Original engravings, prints and lithographs.	15%	1%		9%	kg&u	896.2
9703.00	00	Original sculptures and statuary, in any material.	15%	1%		9%	kg&u	896.3
9704.00	00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	15%	1%		9%	kg	896.4
9705.00	00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	15%	1%		9%	kg	896.5
9706.00	00	Antiques of an age exceeding one hundred years.	15%	1%		9%	kg	896.6

Chapter 98 - (Reserved for special uses by Contracting Parties)

Chapter 99 - (Reserved for special uses by Contracting Parties)